

**One Hundred First
ANNUAL REPORT**



**THE TOWN OF
PROCTOR VERMONT**



July 1, 1986 - June 30, 1987



TABLE OF CONTENTS

Auditors Report	6
Bus Company	57
Delinquent Tax Schedule	45
Equipment Schedule	62
Elected and Appointed Officials	5
General Fund	19
General Information	2-3
Handicapped Children Notice	132
Payroll, Town	62
Proctor Free Library	52
Public Works Department Report	50
Regional Ambulance Service	61
Revenue Sharing	35
Rutland Area Visiting Nurse Assoc., Inc.	59
School District Report	63
Data	110
Employees	106
Graduates	95
P.H.S. Athletic Account	104
Supervisory Budget	111
School District Warning	129
Selectmen Report	46
Southwestern Vt. Area Agency on Aging	60
Tax Rates & Grand List	44
Town Warning	130
Vermont Center for Independent Living Report	58
Vermont Green Up	53
Vital Statistics	
Birth	113
Marriage	114
Death	115
Water Service Rates	131

TELEPHONE NUMBERS

To Report a Fire	775-6664
First Response	775-6664
Vermont State Police	773-9101
Town Clerk	459-3333
Proctor Junior-Senior High School	459-3353
Proctor Elementary School	459-2225
Rutland Central Supervisory Union	775-4342
Proctor Free Library	459-3539
U.S. Post Office	459-3359
Regional Ambulance Service	773-1700

TOWN CALENDAR

Selectmen meet at the Town Clerk's office on the Second and Fourth Monday of each month at 7:00 P.M.

School Directors meet on the First and Third Wednesday of each month, place of meeting alternates between the High School and the Elementary School.

Town Clerk's Office open Monday thru Friday from 8:00 A.M. to 4:30 P.M. Closed Weekends and legal Holidays.

LIBRARY HOURS

Monday thru Friday, 9:00 to 11:00 A.M. and 3:00 to 8:00 P.M.
Saturday, 9:00 to 12:00 A.M. (Noon)

SANITARY LANDFILL HOURS

Saturday ONLY, 10:00 A.M. to 3:00 P.M.
Proctor Residents ONLY - Garbage Collection
Garbage must be along the roadside by 8:00 A.M. on Wednesday for pick-up.
(Within Old Village Limits)

TOWN OF PROCTOR

Incorporated — November 18, 1886

Area — 3,983 Acres

Town Highway Mileage — 10.43 Miles

State Highway Mileage — 1,894 Miles

State Aid Highway Mileage — 8,608 Miles

Town Forest — 382.5 Acres

In Town of Proctor — 217.5 Acres

In Town of Proctor — 165 Acres

Watershed Forest

In Town of Chittenden — 1,349 Acres

Population — 1980 Census — 1,990

First Railroad Train — 1849

First White Man Visited Sutherland Falls — 1730

Altitude At Library — 500 Ft. Above Sea Level

Railroad Station Built — 1892 — Demolished — 1967

Village of Proctor:

Incorporated — November 25, 1884

Merged with Town of Proctor — June 28, 1966

Please Bring This Report To The Town Meeting.

TOWN OF PROCTOR
Proctor, Vermont 05765

ELECTIVE OFFICIALS

Representatives to General Assembly

Arthur Sanborn
Anthony Tumielewicz

State Senators

Robert A. Bloomer
Gilbert G. Godnick
Florence Robillard

Justices of the Peace

Gareth Fay
Bonnie Kelleway
William Taranovich

Roland Bartlett
Pauline Hogan
Faith Sagi

Appointive Town Officers

Fence Viewer
Pound Keeper
Inspector of Lumber
Inspector of Wood
Weigher of Coal
Tree Warden
Health Officer
Fire Warden
Town Chairman-Civil Defense
Superintendent, Public Works

Herbert W. Johnson
Peter Freeborn
Raymond Moran
Lennart Larson
Chris Keyser
Raymond Moran
Richard Kelleway, D.V.M.
Peter Freeborn
Peter Freeborn
Warren McCullough

Local Planning and Zoning

Joan Keyser
John Shackelford
Bonnie Kelleway

Linda Gilmore
Zoning Adm., Raymond Moran

TOWN OF PROCTOR, VERMONT

ELECTIVE TOWN OFFICERS

Moderator	Brian Pendleton	1988
Town Clerk	Sidney Jones, Sr.	1988
Treasurer	Sidney Jones, Sr.	1988
Selectmen	Raymond Moran	1988
	Charles Nichols, Jr.	1989
	Albert Curtis	1990
Listers	Peter Rimsa	1988
	* Becky Fenton	1989
	Celia Lisananti	1990
Collector of Taxes	William Blaise	1988
Constable, First	William Blaise	1988
Constable, Second	Jeffrey Elrick	1988
Cemetery Commissioners	Raymond Moran	1989
	Cynthia Socinski	1990
	Robert Harger	1991
	Henry Socinski	1992
Town Agent	F. Ray Keyser, Jr.	1988
School Directors	Rita Rinehart	1988
	Betty Lanphere	1988
	John McGann	1989
	Arthur Saceric	1989
	James Brown	1990

* *Resigned*

SILISKI & BUZZELL, P.C.

Certified Public Accountants

To The Board of Selectmen
Town of Proctor, Vermont

We have examined the combined financial statements (Exhibits A through J and Schedules A-1 and A-2) of the Town of Proctor, Vermont as of June 30, 1987 and for the year then ended. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The Town of Proctor has not maintained a record of its general fixed assets and, accordingly, a statement of the general fixed asset group required by generally accepted accounting principles is not included in the financial report.

In our opinion, except for the omission of the statement of the general fixed asset group, as described in the second paragraph, the combined financial statements referred to above present fairly the financial position of the fund types and account groups of the Town of Proctor, Vermont at June 30, 1987 and the results of operations of its fund types for the year then ended, on the basis of accounting described in Note 1, which basis has been applied in a manner consistent with that of the preceding year.

The column on the accompanying financial statements captioned "Memorandum Only - Total" is not necessary for a fair presentation of the financial statements, but is presented as additional analytical data.

September 21, 1987
Rutland, Vermont
Reg. No. 119

TOWN OF PROCTOR, VERMONT

AS OF AND FOR THE YEAR ENDED JUNE 30, 1987

TABLE OF CONTENTS

	<u>Page</u>
ACCOUNTANTS' REPORT	6
EXHIBITS	
A - Combined Balance Sheet - All Fund Types and Account Groups	8-9
B - Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds	10-11
C - Combined Statement of Revenues and Expenditures - Budget and Actual - General and Special Revenue Fund Types	12-13
NOTES TO FINANCIAL STATEMENTS	14-18
GENERAL FUND:	
D - Statement of Revenues - Budget and Actual	19-20
E - Statement of Expenditures - Budget and Actual	21-27
SPECIAL REVENUE FUND:	
F - Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	28
CAPITAL PROJECTS FUND:	
G - Balance Sheet	29
H - Statement of Revenues, Expenditures and Changes in Fund Balance	30
EXPENDABLE TRUST FUNDS:	
I - Combining Balance Sheet	32
J - Combining Statement of Revenues, Expenditures and Changes in Fund Balance	33
SCHEDULES	
A-1 Riverside Cemetery Fund - Schedule of Expenditures	34
A-2 Mortimer R. Proctor Fund - Schedule of Expenditures	34

TOWN OF PROCTOR
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1987
ASSETS

EXHIBIT A

	General Fund	Governmental Fund Types		Fiduciary Fund Types	(Memorandum Only)
		Revenue Sharing Fund	Capital Projects Fund	Expendable Trust Funds	Total
CASH					
Petty Cash	\$ 50	\$ -	\$ -	\$ -	\$ 50
Checking	7,918	170	171,883	9,082	189,053
Savings	125	31,674	-	40,286	72,085
Total Cash	8,093	31,844	171,883	49,368	261,188
INVESTMENTS					
Certificates of Deposit	-	-	276,948	174,534	451,482
PROPERTY TAXES RECEIVABLE					
Delinquent Property Taxes	151,902	-	-	-	151,902
OTHER RECEIVABLES					
Environmental Protection Agency	-	-	578,153	-	578,153
State of Vermont	34,019	-	-	-	34,019
Water Rents Receivable	16,494	-	-	-	16,494
Total Accounts Receivable	50,513	-	578,153	-	628,666
DUE FROM OTHER FUNDS	9,812	-	56,000	21,497	87,309
TOTAL ASSETS	\$220,320	\$31,844	\$1,082,984	\$245,399	\$1,580,547

LIABILITIES, RESERVES AND FUND BALANCE

LIABILITIES					
Accounts Payable	\$ 5,936	\$ -	\$ 619,227	\$ -	\$ 625,163
Accrued Payroll	4,553	-	-	-	4,553
Accrued Interest	215	-	-	-	215
Payroll Withholdings	3,454	-	-	-	3,454
Due To Other Funds	77,497	-	-	9,812	87,309
Notes Payable	35,000	-	70,000	-	105,000
Total Liabilities	126,655	-	689,227	9,812	825,694
RESERVES					
Reserve for Property Taxes Receivable	110,316	-	-	-	110,316
Reserve for Water Rents Receivable	16,303	-	-	-	16,303
Total Reserves	126,619	-	-	-	126,619
FUND BALANCE (Deficit)					
Unappropriated	(32,954)	14,521	393,757	235,587	610,911
Appropriated	-	17,323	-	-	17,323
Total Fund Balance (Deficit)	(32,954)	31,844	393,757	235,587	628,234
TOTAL LIABILITIES, RESERVES AND FUND BALANCE	\$220,320	\$31,844	\$1,082,984	\$245,399	\$1,580,547

See notes to financial statements.

TOWN OF PROCTOR

EXHIBIT B

COMBINED STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
YEAR ENDED JUNE 30, 1987

	Governmental Fund Types			Fiduciary Fund Types	(Memorandum Only)
	General Fund	Revenue Sharing Fund	Capital Projects Fund	Expendable Trust Funds	Total
REVENUE					
General Government					
Taxes	\$1,395,449	\$ -	\$ -	\$ -	\$1,395,449
Licenses and Fees	21,104	-	-	-	21,104
Grants from Federal Government	-	-	990,353	-	990,353
State of Vermont	611	-	1,016,697	-	1,017,308
Other	2,816	14,339	3,081	114,622	134,858
Water Department	70,585	-	-	-	70,585
Highway Department	60,670	-	-	-	60,670
Recreation Department	2,695	-	-	-	2,695
Total Revenues	<u>1,553,930</u>	<u>14,339</u>	<u>2,010,131</u>	<u>114,622</u>	<u>3,693,022</u>
EXPENDITURES					
Town Departmental					
Selectmen	2,910	-	-	-	2,910
Town Clerk and Treasurer	37,310	-	-	-	37,310
Listers	1,542	-	-	-	1,542
Boards and Agencies	3,227	-	-	-	3,227
Municipal Building	4,345	-	-	-	4,345
Professional Services	5,740	-	-	-	5,740
Elections	813	-	-	-	813
Debt Service	4,989	-	-	-	4,989
General Insurance	12,909	-	-	-	12,909
Highway	189,363	-	-	-	189,363
Garage	1,141	-	-	-	1,141
Water	62,493	-	-	-	62,493
Wastewater Plant	17,051	-	-	-	17,051
Pumping Stations	12,990	-	-	-	12,990
Waste Water Bond	56,000	-	-	-	56,000
Landfill	7,058	-	-	-	7,058
Police Department	3,333	-	-	-	3,333
Fire Department	22,971	-	-	-	22,971
Swimming Pool	9,629	-	-	-	9,629
Skating Rink	3,045	-	-	-	3,045
Youth League	187	-	-	-	187
Street Lighting	19,078	-	-	-	19,078
Garbage Collecting	11,897	-	-	-	11,897
Taxes and Assessments	11,390	-	-	-	11,390
Proctor School District	961,186	-	-	-	961,186
Health and Welfare	18,560	-	-	-	18,560
Other Commitments	63,942	-	-	-	63,942
Other	-	61,980	1,650,529	121,593	1,834,102
Total Expenditures	<u>1,545,099</u>	<u>61,980</u>	<u>1,650,529</u>	<u>121,593</u>	<u>3,379,201</u>
Excess (Deficiency) of Revenues Over Expenditures	8,831	(47,641)	359,602	(6,971)	313,821
II OTHER SOURCES - TRANSFERS IN AND OTHER (USES) - TRANSFERS OUT	-	-	56,000	63,450	119,450
Excess of Revenue and Other Sources Over (Under) Expenditures and Other Uses	8,831	(47,641)	415,602	56,479	433,271
FUND BALANCE (DEFICIT) - BEGINNING OF YEAR	(41,785)	79,485	(21,845)	179,108	194,963
FUND BALANCE (DEFICIT) - END OF YEAR	<u>\$ (32,954)</u>	<u>\$ 31,844</u>	<u>\$ 393,757</u>	<u>\$235,587</u>	<u>\$ 628,234</u>

See notes to financial statements.

TOWN OF PROCTOR

EXHIBIT C

COMBINED STATEMENT OF REVENUES AND
EXPENDITURES, BUDGET AND ACTUAL
GENERAL AND SPECIAL REVENUE FUND TYPES
YEAR ENDED JUNE 30, 1987

	General Fund			Special Revenue Fund Types		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE						
General Government						
Taxes	\$1,424,377	\$1,395,449	\$(28,928)	\$ -	\$ -	\$ -
Licenses and Fees	18,050	21,104	3,054	-	-	-
State of Vermont	-	611	611	-	-	-
Other	318	2,816	2,498	14,339	14,339	-
Water Department	66,000	70,585	4,585	-	-	-
Highway Department	49,353	60,670	11,317	-	-	-
Recreation Department	3,100	2,695	(405)	-	-	-
Total Revenues	<u>1,561,198</u>	<u>1,553,930</u>	<u>(7,268)</u>	<u>14,339</u>	<u>14,339</u>	<u>-</u>
EXPENDITURES						
Town Departmental						
Selectmen	3,145	2,910	235	-	-	-
Town Clerk and Treasurer	38,890	37,310	1,580	-	-	-
Listers	2,629	1,542	1,087	-	-	-
Professional Services	7,000	5,740	1,260	-	-	-
Elections	1,000	813	187	-	-	-
Debt Service	2,500	4,989	(2,489)	-	-	-
General Insurance	15,970	12,909	3,061	-	-	-
Boards and Agencies	1,929	3,227	(1,298)	-	-	-
Municipal Building	4,900	4,345	555	-	-	-
Highway	180,943	189,363	(8,420)	-	-	-
Garage	2,110	1,141	969	-	-	-
Water	66,000	62,493	3,507	-	-	-
Wastewater Plant	26,601	17,051	9,550	-	-	-
Pumping Stations	12,000	12,990	(990)	-	-	-
Wastewater Bond	56,000	56,000	-	-	-	-
Landfill	8,383	7,058	1,325	-	-	-
Police Department	8,000	3,333	4,667	-	-	-
Fire Department	23,804	22,971	833	-	-	-
Civil Defense	300	-	300	-	-	-
Swimming Pool	10,302	9,629	673	-	-	-
Skating Rink	1,795	3,045	(1,250)	-	-	-
Youth League	-	187	(187)	-	-	-
Flags - Cemetery	250	-	250	-	-	-
Street Lighting	19,243	19,078	165	-	-	-
Garbage Collecting	13,364	11,897	1,467	-	-	-
Taxes and Assessments	12,410	11,390	1,020	-	-	-
Proctor School District	961,186	961,186	-	-	-	-
Health and Welfare	20,419	18,560	1,859	-	-	-
Other Commitments	60,125	63,942	(3,817)	-	-	-
Other	-	-	-	76,378	61,980	14,398
Total Expenditures	<u>1,561,198</u>	<u>1,545,099</u>	<u>16,099</u>	<u>76,378</u>	<u>61,980</u>	<u>14,398</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>\$ -</u>	<u>\$ 8,831</u>	<u>\$ 8,831</u>	<u>\$62,039</u>	<u>\$(47,641)</u>	<u>\$14,398</u>

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1987

1. Summary of Significant Accounting Policies

These financial statements are presented in conformity with generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies affecting their presentation.

A. Reporting Entity

This report includes all of the funds and account groups of the Town. It includes all activities considered to be part of (controlled by or dependent on) the Town under NCGA Statement 3, Defining the Governmental Reporting Entity.

B. Basis of Accounting - All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Expenditures are recognized when the related fund liability is incurred.

C. Fund Accounting - The accounts of the Town have been organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Each fund has been accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures as appropriate. The Town's resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the financial statements in this report into four general fund types and the two broad fund categories as follows:

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Fund - The Special Revenue Fund accounts for the revenue sharing of the Town.

Capital Projects Fund - The Capital Projects fund is used to account for the financial resources to be used in the acquisition or construction of capital facilities.

NOTES TO FINANCIAL STATEMENTS (Continued)

1. Summary of Significant Accounting Policies (Continued)

FIDUCIARY FUNDS

Trust Funds - The Trust Funds account for assets expensed and transferred from the other funds and also assets held for particular organizations.

D. Fixed Assets - Fixed assets are recorded as expenses paid in the respective acquiring fund at the time of purchase. Such assets are not capitalized nor depreciated in these funds. Generally accepted accounting principles requires that fixed assets used in governmental fund type operations be accounted for in a General Fixed Assets Account Group. The Town, however, has not maintained a record of its general fixed assets and, accordingly, a statement of general fixed assets has not been presented.

E. Inventories - There are no inventories recorded within the General Fund. All inventory items are considered to be expenses paid at the time of purchase.

F. Reserves - Noncurrent portions (collectible more than 60 days after 6/30/87) of property taxes receivable and water rents receivable are reported on the general fund balance sheet, in spite of their spending measurement focus. Special reporting treatment is used to indicate, however, that they are not considered available spendable resources, since they do not represent net current assets. Recognition of property taxes and water rents revenue represented by noncurrent receivables is deferred until they become current receivables. Noncurrent portions of these long-term receivables are offset by reserve accounts.

G. Budgets and Budgetary Accounting - The Town follows these procedures in establishing the budgetary data reflected in these financial statements:

1. Prior to May 20, 1986 the Budget Review Committee submits to the Town Board of Selectmen a proposed operating budget covering the General Fund for the fiscal year commencing July 1, 1986. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. The budget was legally enacted at a Town Meeting on May 20, 1986.
4. Any revisions that alter expenditures of any fund must be approved by the Board of Selectmen.
5. Formal Budgetary integration is employed as a management control device during the year for the General Fund.

NOTES TO FINANCIAL STATEMENTS (Continued)

2. General Fund - Property Taxes Receivable

The following schedule is a summary of the property tax levies and collections for the year ended June 30, 1987 and a breakdown by the respective years of delinquent property taxes due at June 30, 1987.

	6/30/78 - 6/30/81	6/30/82	6/30/83	6/30/84	6/30/85	6/30/86	6/30/87	Total
Balance at June 30, 1986	\$ 911	\$2,032	\$ 2,017	\$ 6,494	\$ 34,403	\$ 98,189	\$ -	\$ 144,046
Additions:								
Tax Levy	-	-	-	-	-	-	1,397,755	1,397,755
Reductions:								
Collections - Current	-	-	-	-	-	-	(1,296,180)	(1,296,180)
Collections - Delinquent	(911)	(760)	(1,519)	(2,293)	(12,675)	(72,164)	-	(90,322)
Adjustments:								
Abatements	-	-	-	(1,143)	(1,078)	(659)	-	(2,880)
Property Adjustments	-	-	-	-	-	-	(517)	(517)
Balance at June 30, 1987	\$ -	\$1,272	\$ 498	\$ 3,058	\$ 20,650	\$ 25,366	\$ 101,058	\$ 151,902
Collected 7/1/87 - 8/31/87 and Included as Revenue	\$ -	\$ -	\$ -	\$ (663)	\$ (14,822)	\$ (2,243)	\$ (23,858)	\$ (41,586)
Reserve for Property Taxes Receivable at 6/30/87	\$ -	\$1,272	\$ 498	\$ 2,395	\$ 5,828	\$ 23,123	\$ 77,200	\$ 110,316

3. General Fund - Water Rents Receivable

The following schedule is a summary of the water rents billed and collections for the year ended June 30, 1987 and a breakdown by the respective years of delinquent water rents due at June 30, 1987.

	6/30/83	6/30/84	6/30/85	6/30/86	6/30/87	Total
Balance at 6/30/86	\$ 814	\$2,337	\$ 5,120	\$10,051	\$ -	\$ 18,322
Additions:						
Current Billings	-	-	-	-	63,971	63,971
Reductions:						
Collections - Current	-	-	-	-	(58,920)	(58,920)
Collections - Delinquent	(199)	(517)	(1,011)	(5,152)	-	(6,879)
Adjustments:						
Abatements	-	-	-	-	-	-
Balance at 6/30/87	\$ 615	\$1,820	\$ 4,109	\$ 4,899	\$ 5,051	\$ 16,494
Collected 7/1/87 - 8/31/87 and Included as Revenue	\$ -	\$ -	\$ -	\$ -	\$ 191	\$ 191
Reserve for Water Rents Receivable at 6/30/87	\$ 615	\$1,820	\$ 4,109	\$ 4,899	\$ 4,860	\$ 16,303

NOTES TO FINANCIAL STATEMENTS (Continued)

4. General Fund - Accounts Payable

Operating Expenditures	\$5,872
State of Vermont	<u>64</u>
	<u>\$5,936</u>

5. Pension Plan

The Town previously elected to freeze their money purchase pension plan at July 1, 1984. The Town has decided to utilize the employee's deferred compensation plan presently in place. This deferred compensation plan was in place prior to July 1, 1984 but was strictly contributory by the employees. The Town has elected to contribute 3.5% of eligible employees' earnings; limited to 40 hours per week for hourly employees and salary for salaried employees. The contribution by the Town to the deferred compensation plan for the current year amounted to \$2,890.

TOWN OF PROCTOR
GENERAL FUND
STATEMENT OF REVENUES,
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1987

EXHIBIT D

Variance
Favorable
(Unfavorable)

	Budget	Actual	
GENERAL GOVERNMENT			
Taxes			
Current Year	\$1,397,577	\$1,296,481	\$(101,096)
Delinquent	25,000	90,405	65,405
Interest and Penalties	<u>1,800</u>	<u>8,563</u>	<u>6,763</u>
Total Taxes	<u>1,424,377</u>	<u>1,395,449</u>	<u>(28,928)</u>
Licenses and Fees			
Marriage Licenses	-	42	42
Beverage Licenses	300	350	50
Dog Licenses	500	499	(1)
Dog Licenses - Penalties	-	95	95
Office Services	2,800	5,592	2,792
School Administrative Fee	13,800	13,800	-
Riverside Cemetery	650	650	-
Miscellaneous	<u>-</u>	<u>76</u>	<u>76</u>
Total Licenses and Fees	<u>18,050</u>	<u>21,104</u>	<u>3,054</u>
State of Vermont			
Local Ordinance Fines	<u>-</u>	<u>611</u>	<u>611</u>
Total State of Vermont	<u>-</u>	<u>611</u>	<u>611</u>
Other			
Miscellaneous	<u>318</u>	<u>2,816</u>	<u>2,498</u>
Total Other	<u>318</u>	<u>2,816</u>	<u>2,498</u>
Total General Government	<u>1,442,745</u>	<u>1,419,980</u>	<u>(22,765)</u>
WATER DEPARTMENT			
Water Service			
Current Year	61,000	55,769	(5,231)
Delinquent	5,000	6,790	1,790
Interest and Penalties	-	3	3
Miscellaneous	<u>-</u>	<u>8,023</u>	<u>8,023</u>
Total Water Department	<u>66,000</u>	<u>70,585</u>	<u>4,585</u>

See notes to financial statements.

TOWN OF PROCTOR
GENERAL FUND
STATEMENT OF REVENUES,
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1987

EXHIBIT D
(Continued)

	Budget	Actual	Variance Favorable (Unfavorable)
HIGHWAY DEPARTMENT			
State of Vermont	41,853	51,338	9,485
Sales of Labor and Trucking	6,500	7,000	500
Sales of Supplies	1,000	2,332	1,332
Total Highway Department	49,353	60,670	11,317
RECREATION			
Minnie Proctor Trust Fund	3,100	2,695	(405)
TOTAL REVENUE	<u>\$1,561,198</u>	<u>\$1,553,930</u>	<u>\$(7,268)</u>

See notes to financial statements.

TOWN OF PROCTOR
GENERAL FUND
STATEMENT OF EXPENDITURES,
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1987

EXHIBIT E

	Budget	Actual	Variance Favorable (Unfavorable)
SELECTMEN			
Personal Services	\$ 2,840	\$ 2,760	\$ 80
Social Security	205	109	96
Travel	100	13	87
Miscellaneous	-	28	(28)
Total Selectmen	3,145	2,910	235
TOWN CLERK AND TREASURER			
Personal Services	26,060	26,201	(141)
Health and Accident Insurance	2,225	2,328	(103)
Retirement	912	833	79
Social Security Tax	1,863	1,786	77
Unemployment Insurance	130	66	64
Office Supplies	1,550	1,347	203
Postage and Envelopes	1,350	1,269	81
Travel/Meetings	100	39	61
Advertising	800	517	283
Computer Services	800	696	104
Town Report	3,100	2,228	872
Miscellaneous	-	-	-
Total Town Clerk and Treasurer	38,890	37,310	1,580
LISTERS			
Personal Services	1,800	1,140	660
Social Security Tax	129	17	112
Office Supplies	100	59	41
Telephone	50	50	-
Professional Services - Legal	250	200	50
Travel/Meetings	250	26	224
Postage and Envelopes	50	50	-
Total Listers	2,629	1,542	1,087
PROFESSIONAL SERVICES			
Legal	2,000	890	1,110
Audit	5,000	4,850	150
Total Professional Service	7,000	5,740	1,260
ELECTIONS	1,000	813	187
DEBT SERVICE			
Interest	2,500	4,989	(2,489)

See notes to financial statements.

TOWN OF PROCTOR
GENERAL FUND
STATEMENT OF EXPENDITURES,
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1987

EXHIBIT E
(Continued)

	Budget	Actual	Variance Favorable (Unfavorable)
GENERAL INSURANCE			
Property	\$ 187	\$ 251	\$ (64)
Municipal Equipment Floater	70	72	(2)
Umbrella Liability	10,184	4,881	5,303
Public Official Liability	3,375	3,760	(385)
Public Official Bond	227	227	-
Boiler Insurance	150	371	(221)
Workmen's Compensation	375	89	286
General Liability	1,332	3,258	(1,926)
Vehicle	70	-	70
Total General Insurance	15,970	12,909	3,061
BOARDS AND AGENCIES			
Rutland Regional Commission	1,429	2,899	(1,470)
Local Planning, Zoning	500	328	172
Total Boards and Agencies	1,929	3,227	(1,298)
MUNICIPAL BUILDING			
Heat	1,300	630	670
Electricity	1,700	1,890	(190)
Building Maintenance	250	576	(326)
Repairs	500	197	303
Telephone	700	634	66
Equipment Maintenance	450	418	32
Total Municipal Building	4,900	4,345	555
HIGHWAY			
Personal Services	64,200	64,326	(126)
Health and Accident Insurance	4,326	4,709	(383)
Retirement	2,046	1,407	639
Social Security Tax	4,590	4,433	157
Unemployment Insurance	600	397	203
Gas and Oil	4,000	1,973	2,027
Vehicle Expense and Repairs	5,000	5,151	(151)
Small Tools and Equipment	3,000	2,826	174
Highway Repairs	3,000	1,751	1,249
Highway Improvements	56,000	66,532	(10,532)
Salt, Sand and Plow Blades	21,000	21,909	(909)
Summer Mowing	2,600	1,424	1,176
General Insurance	9,531	11,204	(1,673)
Travel/Meetings	50	17	33

See notes to financial statements.

TOWN OF PROCTOR
GENERAL FUND
STATEMENT OF EXPENDITURES,
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1987

EXHIBIT E
(Continued)

	Budget	Actual	Variance Favorable (Unfavorable)
HIGHWAY (Continued)			
Trees	\$ 500	\$ 436	\$ 64
Signs	500	327	173
Rentals	-	541	(541)
Total Highway	180,943	189,363	(8,420)
GARAGE			
Heat	500	-	500
Electricity	500	240	260
Telephone	300	318	(18)
Rentals/Leases	250	70	180
General Insurance	360	295	65
Miscellaneous	200	163	37
Repairs	-	55	(55)
Total Garage	2,110	1,141	969
WATER			
Personal Services	13,200	13,259	(59)
Health and Accident Insurance	742	748	(6)
Retirement	462	392	70
Social Security Tax	944	908	36
Unemployment Insurance	85	58	27
Operating Supplies	600	114	486
Maintenance Supplies	500	386	114
Postage & Envelopes	310	410	(100)
Gas and Oil	700	720	(20)
Vehicle Expense and Repairs	450	330	120
Chlorine	1,200	1,541	(341)
Fluoride	4,800	2,900	1,900
Heat	1,000	608	392
Electricity	1,200	998	202
Telephone	1,500	1,302	198
Well House Electric	3,000	1,961	1,039
Well House Repairs	500	731	(231)
Filter Plant Repairs	500	385	115
Line Repair and Maintenance	3,000	3,087	(87)
General Insurance	1,351	2,034	(683)
Travel/Meetings	50	-	50
Dues and Subscriptions	25	36	(11)
Taxes on Water Shed	7,634	7,603	31
Computer Services	250	200	50
Rentals	-	285	(285)
Sinking Fund	21,497	21,497	-
Total Water	65,500	62,493	3,007

See notes to financial statements.

TOWN OF PROCTOR
GENERAL FUND
STATEMENT OF EXPENDITURES,
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1987

	Budget	Actual	Variance Favorable (Unfavorable)
WASTE WATER			
Personal Services	\$ 9,100	\$ 9,135	\$ (35)
Health and Accident Insurance	742	748	(6)
Retirement	273	258	15
Social Security Tax	651	551	100
Unemployment Insurance	85	57	28
Operating Supplies	600	161	439
Maintenance Supplies	500	122	378
Gas and Oil	700	723	(23)
Vehicle Expense and Repairs	450	330	120
Small Tools and Equipment	100	-	100
Chlorine	3,000	1,953	1,047
Heat	1,400	484	916
Electricity	700	411	289
Telephone	450	687	(237)
Improvements and Repairs -			
Buildings and Fixtures	500	829	(329)
Improvements and Repairs -			
Machines and Equipment	1,500	-	1,500
Line Repairs and Maintenance	3,000	2,456	544
General Insurance	1,300	3,057	(1,757)
Travel/Meetings	50	60	(10)
Professional Services - Lab Test	1,500	1,348	152
Miscellaneous	-	(6,319)	6,319
Total Wastewater	26,601	17,051	9,550
PUMPING STATIONS			
Electricity	10,000	8,115	1,885
Improvements and Repairs -			
Buildings and Fixtures	500	1,047	(547)
Improvements and Repairs -			
Machines and Equipment	1,500	3,828	(2,328)
Total Pumping Stations	12,000	12,990	(990)
WASTE WATER BOND	56,000	56,000	-
LANDFILL			
Personal Services	1,560	1,350	210
Social Security Tax	112	71	41
Rentals/Leases	500	-	500
General Insurance	111	332	(221)
Transfer Box	6,000	5,200	800
Miscellaneous Fill	100	105	(5)
Total Landfill	8,383	7,058	1,325

See notes to financial statements.

EXHIBIT E
(Continued)

TOWN OF PROCTOR
GENERAL FUND
STATEMENT OF EXPENDITURES,
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1987

	Budget	Actual	Variance Favorable (Unfavorable)
POLICE DEPARTMENT			
Personal Services	\$ 7,810	\$ 3,249	\$ 4,561
General Insurance	190	84	106
Total Police Department	8,000	3,333	4,667
FIRE DEPARTMENT			
Personal Services	3,700	3,700	-
Operating Supplies	350	222	128
Maintenance Supplies	350	279	71
Gas and Oil	900	686	214
Vehicle Expense and Repairs	850	1,166	(316)
Small Tools and Equipment	700	566	134
Heat	3,000	1,751	1,249
Electricity	1,300	1,095	205
Telephone	1,900	2,235	(335)
Communications	750	427	323
Improvements and Repairs -			
Buildings and Fixtures	500	581	(81)
Improvements and Repairs -			
Machine and Equipment	700	73	627
General Insurance	8,419	10,119	(1,700)
Travel/Meetings	50	35	15
Dues and Subscriptions	35	36	(1)
Miscellaneous	300	-	300
Total Fire Department	23,804	22,971	833
CIVIL DEFENSE			
Supplies	300	-	300
SWIMMING POOL			
Personal Services	8,220	7,004	1,216
Social Security Tax	580	489	91
Maintenance Supplies	400	414	(14)
Operating Supplies	300	463	(163)
Telephone	398	539	(141)
General Insurance	404	416	(12)
Advertising	-	304	(304)
Total Swimming Pool	10,302	9,629	673
SKATING RINK			
Personal Services	750	750	-
Social Security Tax	53	-	53
Heat	300	572	(272)

See notes to financial statements.

TOWN OF PROCTOR
GENERAL FUND
STATEMENT OF EXPENDITURES,
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1987

EXHIBIT E
(Continued)

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
SKATING RINK (Continued)			
Electricity	\$ 200	\$ 139	\$ 61
Telephone	350	190	160
General Insurance	142	332	(190)
Miscellaneous	-	1,062	(1,062)
Total Skating Rink	<u>1,795</u>	<u>3,045</u>	<u>(1,250)</u>
YOUTH LEAGUE	-	187	(187)
FLAGS CEMETERY	250	-	250
STREET LIGHTS	19,243	19,078	165
GARBAGE COLLECTION	13,364	11,897	1,467
TAXES AND ASSESSMENTS			
Vermont League of Cities and Towns	610	1,242	(632)
Rutland County Tax	6,500	6,775	(275)
Agricultural Extension Service	886	886	-
Rutland County Solid Waste	1,777	-	1,777
The Bus	2,487	2,487	-
Tax, Town Forest	150	-	150
Total Assessments	<u>12,410</u>	<u>11,390</u>	<u>1,020</u>
PROCTOR SCHOOL DISTRICT			
Operating Budget	945,376	945,376	-
School Bond	15,810	15,810	-
Total Proctor School District	<u>961,186</u>	<u>961,186</u>	<u>-</u>
HEALTH AND WELFARE			
Mental Health	750	750	-
Visiting Nurse	2,300	2,300	-
Agency on Aging	450	450	-
Health Officer	250	250	-
RSVP	375	375	-
Humane Society	100	100	-
Alcoholism and Referral	800	800	-
Regional Ambulance	12,644	12,645	(1)
Vermont Center for Independent Living	150	150	-
Battered Women	100	100	-
Mosquito Spray	2,500	640	1,860
Total Health and Welfare	<u>20,419</u>	<u>18,560</u>	<u>1,859</u>

See notes to financial statements.

TOWN OF PROCTOR
GENERAL FUND
STATEMENT OF EXPENDITURES,
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1987

EXHIBIT E
(Continued)

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
OTHER COMMITMENTS			
Library	\$ 33,125	\$ 33,125	\$ -
Marble Bridge	1,000	1,000	-
Equipment Fund	26,000	27,000	(1,000)
Miscellaneous	-	2,817	(2,817)
Total Other Commitments	<u>60,125</u>	<u>63,942</u>	<u>(3,817)</u>
TOTAL EXPENDITURES	<u>\$1,560,698</u>	<u>\$1,545,099</u>	<u>\$15,599</u>

See notes to financial statements.

SPECIAL REVENUE FUND

Revenue Sharing Fund - To account for the Revenue Sharing Activity.

The Revenue Sharing Regulations legally mandate that the Revenue Sharing monies be maintained in a separate fund.

TOWN OF PROCTOR REVENUE SHARING FUND, SPECIAL REVENUE FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL YEAR ENDED JUNE 30, 1987

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
U. S. Treasury	\$ 11,707	\$ 11,707	\$ -
Interest - Savings	1,924	1,924	-
Interest - Certificates of Deposit	708	708	-
Total Revenues	14,339	14,339	-
EXPENDITURES			
Welder	1,953	-	1,953
Fire Department - Truck Repairs	8,000	6,588	1,412
High School - Boiler	12,900	12,900	-
South Street Wall	8,000	8,000	-
Hospital Hill - Water Line	37,000	21,630	15,370
Fire Department - Pagers	2,325	2,300	25
Municipal Building - Repair	-	1,075	(1,075)
Elementary School - Doors	-	2,939	(2,939)
Elementary School - Boiler	6,200	6,022	178
Audit Fees	-	526	(526)
Total Expenditures	76,378	61,980	14,398
Excess (Deficiency) of Revenues Over Expenditures	(62,039)	(47,641)	14,398
FUND BALANCE BEGINNING OF YEAR	79,485	79,485	-
FUND BALANCE END OF YEAR	\$ 17,446	\$ 31,844	\$14,398

See notes to financial statements.

CAPITAL PROJECTS FUND

Capital Projects Fund - To account for the financing and for the acquisition of capital facilities (pollution control). The total estimated cost is deemed to be \$4,212,089. The financing is estimated to be provided as follows:

Anticipated Federal Aid (E.P.A.) (55%)	\$2,246,824
Anticipated State Aid (35%)	1,375,625
General Fund (Bond)(10%)	589,640
	<u>\$4,212,089</u>

EXHIBIT F

TOWN OF PROCTOR, VERMONT CAPITAL PROJECTS FUND

EXHIBIT G

BALANCE SHEET JUNE 30, 1987

	<u>ASSETS</u>	
CASH		
Checking		\$ 171,883
INVESTMENTS		
Certificates of Deposit		276,948
ACCOUNTS RECEIVABLE - EPA		578,153
DUE FROM GENERAL FUND		56,000
Total Assets		<u>\$1,082,984</u>
	<u>LIABILITIES AND FUND BALANCE</u>	
LIABILITIES		
Accounts Payable		\$ 619,227
Notes Payable		70,000
Total Liabilities		689,227
FUND BALANCE		393,757
Total Liabilities and Fund Balance		<u>\$1,082,984</u>

See notes to financial statements.

TOWN OF PROCTOR, VERMONTCAPITAL PROJECTS FUNDSTATEMENT OF REVENUES, EXPENDITURESAND CHANGES IN FUND BALANCEYEAR ENDED JUNE 30, 1987And From Inception to June 30, 1987

	Year Ended June 30, 1987	From Inception
REVENUES		
E.P.A. Federal Grant	\$ 990,353	\$1,044,653
State of Vermont Grant	1,016,697	1,238,062
Interest Income	3,081	4,980
Total Revenues	<u>2,010,131</u>	<u>2,287,695</u>
EXPENDITURES		
Construction		
Contract #1	1,137,968	1,137,968
Contract #2	349,911	349,911
	<u>1,487,879</u>	<u>1,487,879</u>
Step I		
Facilities Plan	-	100,982
Step II		
Final Design	12,788	210,872
Step III		
General Supervision	53,550	53,550
Resident Inspections	63,456	63,456
Surveying and Testing	7,877	7,877
O & M Manual	4,743	4,743
Operations Training	-	-
Printing	9,958	9,958
Record Drawings	-	-
Grant Administration	2,057	2,057
MBE	2,301	2,301
First Year Operations	-	-
Other	-	-
Total Step III	<u>143,942</u>	<u>143,942</u>
Legal and Fiscal	1,685	2,014
Administrative	449	463
Contingency	-	-
Land Acquisition	2,000	2,000
Interest	1,109	1,109
Clerk of Works	677	677
Total Expenditures	<u>1,650,529</u>	<u>1,949,938</u>
Excess of Revenues Over Expenditures	359,602	337,757
OTHER SOURCES - TRANSFERS IN	56,000	56,000
Excess of Revenue and Other		
Sources Over Expenditures	415,602	<u>\$ 393,757</u>
FUND BALANCE BEGINNING OF YEAR	(21,845)	
FUND BALANCE END OF YEAR	<u>\$ 393,757</u>	

See notes to financial statements.

EXHIBIT HFIDUCIARY FUNDS

Expendable Trust Funds - The Trust Funds account for assets expensed and transferred from other funds and also assets held for particular organizations or held by the respective trusts as follows:

Riverside Cemetery
Marble Bridge
Water Account
Equipment Fund
Mortimer R. Proctor
Water Improvement

TOWN OF PROCTOR
EXPENDABLE TRUST FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1987

EXHIBIT I

ASSETS

	Riverside Cemetery	Marble Bridge	Water Account	Equipment Fund	Mortimer R. Proctor	Water Improvement	Total
CASH							
Checking Savings	\$ - 1,846	\$ - 1,508	\$ - 865	\$ - 36,067	\$8,794 -	\$288 -	\$ 9,082 40,286
Total Cash	1,846	1,508	865	36,067	8,794	288	49,368
INVESTMENTS							
Certificates of Deposit	73,034	10,500	9,000	82,000	-	-	174,534
DUE FROM GENERAL FUND	-	-	21,497	-	-	-	21,497
TOTAL ASSETS	\$74,880	\$12,008	\$31,362	\$118,067	\$8,794	\$288	\$245,399

LIABILITIES AND FUND BALANCE

LIABILITIES							
Due To General Fund	\$ 1,500	\$ -	\$ -	\$ -	\$8,312	\$ -	\$ 9,812
FUND BALANCE (DEFICIT)	73,380	12,008	31,362	118,067	482	288	235,587
TOTAL LIABILITIES AND FUND BALANCE	\$74,880	\$12,008	\$31,362	\$118,067	\$8,794	\$288	\$245,399

See notes to financial statements.

TOWN OF PROCTOR
EXPENDABLE TRUST FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 1987

EXHIBIT J

	Riverside Cemetery	Marble Bridge	Water Account	Equipment Fund	Mortimer R. Proctor	Water Improvement	Total
REVENUE							
Interest Earned							
Savings	\$ 121	\$ 86	\$ 118	\$ 2,726	\$ -	\$ -	\$ 3,051
Certificates of Deposit	5,502	556	480	2,283	-	-	8,821
Sale of Lots	1,200	-	-	-	-	-	1,200
Perpetual Care on Lots Sold	150	-	-	-	-	-	150
Trust Funds	-	-	-	-	99,093	-	99,093
Sale of Equipment	-	-	-	2,307	-	-	2,307
Total Revenue	6,973	642	598	7,316	99,093	-	114,622
EXPENDITURES							
See Attached Schedules	1,500	-	-	-	120,093	-	121,593
Total Expenditures	1,500	-	-	-	120,093	-	121,593
Excess (Deficiency) of Revenues Over Expenditures	5,473	642	598	7,316	(21,000)	-	(6,971)
OTHER SOURCES - TRANSFERS IN AND OTHER (USES) - TRANSFERS OUT							
General Fund	-	1,000	21,497	27,000	13,953	-	63,450
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	5,473	1,642	22,095	34,316	(7,047)	-	56,479
FUND BALANCE BEGINNING OF YEAR	67,907	10,366	9,267	83,751	7,529	288	179,108
FUND BALANCE END OF YEAR	\$73,380	\$12,008	\$31,362	\$118,067	\$ 482	\$288	\$235,587

See notes to financial statements.

TOWN OF PROCTOR
RIVERSIDE CEMETERY
SCHEDULE OF EXPENDITURES
YEAR ENDED JUNE 30, 1987

Mowing - Highway Department

\$ 1,500

TOWN OF PROCTOR
MORTIMER R. PROCTOR
SCHEDULE OF EXPENDITURES
YEAR ENDED JUNE 30, 1987

Fire Works Insurance	\$ 500
Ice Hockey Transportation	500
South Street Wall Repairs	4,013
Water Line	16,042
Certificates of Deposit	15,000
Halloween	675
Youth League	433
Skating Rink Warming Hut	36,795
Swimming Pool	2,603
Babe Ruth League	500
Elementary School - VHS Recorder	475
Elementary School - Projector	637
Elementary School - Teachers' Room Repairs	900
Elementary School - Computers	4,796
Elementary School - Program Timer	448
Elementary School - Applemouse	285
Elementary School - Time Recorder	250
Elementary School - Microphone Stand	379
Elementary School - Radiators	1,117
Elementary School - Cupola	1,000
Elementary School - Roof Repairs	747
High School - Floor Tile	8,793
High School - Electrical Work	2,850
High School - Stage Curtains	7,514
High School - Computers	5,013
Town Clerk's Computer	4,227
Taranovich Rec. Field	2,000
Miscellaneous	1,601
	<u>\$120,093</u>

See notes to financial statements.

SCHEDULE A-1

TOWN OF PROCTOR
REVENUE SHARING
Period of July 1, 1987 - December 31, 1987

Balance July 1, 1987	\$ 31,844.40
Revenue:	
Interest Income	\$ 779.96
Total Revenue	779.96
Disbursements:	
Fire Dept. Ford Truck Repair	\$ 1,374.89
Municipal Building	650.00
Bank Charges	30.00
Total Disbursements	\$ 2,054.89
Balance December 31, 1987	\$ 30,569.47
Appropriated	\$ 21,187.80
Unappropriated	9,381.67

TOWN OF PROCTOR
EQUIPMENT FUND
Period of July 1, 1987 - December 31, 1987

Balance July 1, 1987	\$ 118,066.77
Revenue:	
Savings Interest	\$ 879.19
Investment Income	2,590.12
Total Revenue	\$ 3,469.31
Disbursements:	
Lawn & Garden Tractor	\$ 3,900.00
Total Disbursements	3,900.00
Balance December 31, 1987	\$ 117,636.08

TOWN OF PROCTOR
MARBLE BRIDGE
Period of July 1, 1987 - December 31, 1987

Balance July 1, 1987	\$ 12,007.98
Revenue:	
Savings & Investment Interest	371.26
Balance December 31, 1987	\$ 12,379.24

**TOWN OF PROCTOR
MRP ACCOUNT
Period of July 1, 1987 - December 31, 1987**

Balance July 1, 1987 \$ 8,794.34

Revenue:

Proctor Bank	
Ice Hockey Transportation	\$ 500.00
Youth League	744.00
Swimming Pool	8,159.00
Taranovich Recreational Field	
Lease	400.00
Mowing	2,000.00
Computer Software	5,600.00
Skating Rink	650.00
Flags, Cemetery	250.00
Wall - South Street & Ormsbee Avenue	12,000.00

Total Revenue \$ 30,303.00

Disbursements:

Ice Hockey Disbursements	\$ 500.00
Taranovich Recreational Field	
Lease	400.00
Halloween	300.00
Wall - South Street & Ormsbee Avenue	11,972.66
Youth League - Insurance	432.67
Swimming Pool	6,757.78
Computer Software	4,205.00
July 4th-Centennial	6,703.35
Flags, Cemetery	243.45
Fireworks	100.00

Total Disbursements \$ 31,614.91

Balance December 31, 1987 \$ 7,482.43

**TOWN OF PROCTOR
WATER ACCOUNT
Period of July 1, 1987 - December 31, 1987**

Balance July 1, 1987 \$ 9,864.57

Revenue:

Savings & Investment Interest	309.36
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Balance December 31, 1987 \$ 10,173.93

**TOWN OF PROCTOR
GENERAL FUND
STATEMENT OF EXPENDITURES,
BUDGET AND ACTUAL**

Period of July 1, 1987 - December 31, 1987

	FY 87-88 BUDGET	ACTUAL 7-1-87 12/31/87
SELECTMEN:		
Personal Service	\$ 2,840.00	\$ 1,260.00
Social Security	204.00	62.92
Travel, Meetings	100.00	13.00
TOTAL SELECTMEN	\$ 3,144.00	\$ 1,335.92

TOWN CLERK & TREASURER:

Personal Service	\$ 27,880.00	\$ 13,980.64
H & A Insurance	2,100.00	1,142.90
Retirement	976.00	487.56
Social Security	1,993.00	986.39
Unemployment	100.00	17.96
Office Supplies	1,750.00	576.85
Postage, Envelopes	1,350.00	391.17
Computer Service	1,800.00	505.37
Town Report	3,000.00	
Travel, Meetings	100.00	27.00
Advertising	800.00	282.96
Miscellaneous		158.00
TOTAL TOWN CLERK & TREASURER	\$ 41,849.00	\$ 18,556.80

LISTERS:

Personal Service	\$ 10,000.00	
Social Security	715.00	\$ 64.35
Office Supplies	150.00	
Postage	50.00	91.93
Telephone	50.00	
Travel, Meetings	100.00	14.00
Professional Service	250.00	
TOTAL LISTERS	\$ 11,315.00	\$ 170.28

PROFESSIONAL SERVICES:

Legal	\$ 2,000.00	\$ 227.00
Audit	\$ 5,000.00	
Legal-Delinquent Taxes		973.60
TOTAL PROFESSIONAL SERVICE	\$ 7,000.00	\$ 1,200.60

ELECTIONS \$ 1,000.00

DEBT SERVICE

Interest	\$ 2,500.00	\$ 1,294.14
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**TOWN OF PROCTOR
GENERAL FUND
STATEMENT OF EXPENDITURES,
BUDGET AND ACTUAL**

Period of July 1, 1987 - December 31, 1987

	FY 87-88 BUDGET	ACTUAL 7-1-87 12/31/87
GENERAL INSURANCE:		
Property	\$ 279.00	\$
Municipal Equipment Floater	49.00	
Umbrella Liability	1,757.00	
Public Official Liability	3,759.00	
Public Official Bond	227.00	
Boiler Insurance	150.00	250.00
Workmen's Comp.	304.00	100.00
General Liability	3,437.00	
Vehicle	80.00	80.00
TOTAL GENERAL INSURANCE	\$ 10,042.00	\$ 430.00
BOARDS & AGENCIES:		
Rutland Reg. Commission	\$ 1,470.00	\$
Local Planning, Zoning	500.00	300.00
TOTAL BOARDS & AGENCIES	\$ 1,970.00	\$ 300.00
MUNICIPAL BUILDING:		
Heat	\$ 1,300.00	\$ 333.68
Electricity	2,186.00	589.51
Building Maint.	460.00	12.00
Imp./Repairs	500.00	338.00
Telephone	800.00	279.47
Equipment Maint.	750.00	12.00
TOTAL MUNICIPAL BUILDING	\$ 5,996.00	\$ 1,564.66
SANITARY LANDFILL:		
Personal Service	\$ 1,560.00	\$ 500.00
Social Security	112.00	35.75
Transfer Box	6,000.00	17,160.00
Miscellaneous	100.00	
Rental	500.00	
General Insurance	432.00	
TOTAL SANITARY LANDFILL	\$ 8,704.00	\$ 17,695.75

**TOWN OF PROCTOR
GENERAL FUND
STATEMENT OF EXPENDITURES,
BUDGET AND ACTUAL**

Period of July 1, 1987 - December 31, 1987

	FY 87-88 BUDGET	ACTUAL 7-1-87 12/31/87
FIRE DEPARTMENT:		
Personal Service	\$ 3,700.00	\$ 3,700.00
Operating Supplies	750.00	313.39
Maint. Supplies	350.00	27.40
Gas & Oil	850.00	245.76
Vehicle Expense/Repair	900.00	977.29
Small Tools	750.00	539.87
Heat	3,000.00	489.04
Electricity	1,300.00	400.43
Telephone	2,390.00	1,180.36
Communications	750.00	574.95
Imp./Repair Building	500.00	
Imp./Repair Machinery	700.	
General Insurance	10,017.00	5,250.00
Travel-Meetings	50.00	
Dues	35.00	
Miscellaneous	300.00	
Postage		87.50
TOTAL FIRE DEPARTMENT	\$ 26,342.00	\$ 13,785.99
POLICE:		
Personal Service	\$ 8,000.00	\$ 4,742.15
TOTAL POLICE	\$ 8,000.00	\$ 4,742.15
CIVIL DEFENSE:		
	\$ 300.00	
HEALTH & WELFARE:		
Mental Health	\$ 1,500.00	\$ 500.00
Visiting Nurse	2,300.00	700.00
Agency on Aging	600.00	600.00
Health Officer	250.00	
RSVP	400.00	400.00
Regional Ambulance	12,644.00	4,214.00
Vt. Ctr. Ind. Living	150.00	150.00
Mosquito Spray	1,500.00	
TOTAL HEALTH & WELFARE	\$ 19,344.00	\$ 6,564.00

**TOWN OF PROCTOR
GENERAL FUND
STATEMENT OF EXPENDITURES,
BUDGET AND ACTUAL**

Period of July 1, 1987 - December 31, 1987

	FY 87-88 BUDGET	ACTUAL 7-1-87 12/31/87
TAXES & ASSESSMENTS:		
County Tax	\$ 7,050.00	\$
Agricultural Ext. Service	886.00	
Solid Waste District	2,131.00	2,130.34
VLCT	632.00	632.00
Tax, Town Forest	165.00	153.56
TOTAL TAXES & ASSESSMENTS	\$ 10,864.00	\$ 2,915.90
RECREATION:		
POOL:		
Personal Service	\$ 8,220.00	\$ 7,058.44
Social Security	588.00	546.36
Operating Supplies	300.00	251.55
Maint. Supplies	400.00	419.77
Telephone	500.00	244.17
General Insurance	568.00	
Advertising		202.72
TOTAL POOL	\$ 10,576.00	\$ 8,723.01
SKATING RINK:		
Personal Service	\$ 750.00	\$ 750.00
Social Security	54.00	
Heat	800.00	37.20
Electricity	350.00	96.01
Telephone	450.00	386.55
General Insurance	449.00	
Miscellaneous		54.09
TOTAL SKATING RINK	\$ 2,853.00	\$ 1,323.85
YOUTH LEAGUE:		
Electricity		\$ 53.08
MARBLE BRIDGE	\$ 1,000.00	
EQUIPMENT FUND	27,000.00	
LIBRARY	\$ 33,000.00	\$ 11,000.00
SPECIAL SERVICES:		
Garbage Disposal	\$ 14,040.00	\$ 17,160.00
Street Lights	19,243.00	8,800.56
Wastewater Disposal	40,186.00	14,818.84

**TOWN OF PROCTOR
GENERAL FUND
STATEMENT OF EXPENDITURES,
BUDGET AND ACTUAL**

Period of July 1, 1987 - December 31, 1987

	FY 87-88 BUDGET	ACTUAL 7-1-87 12/31/87
HIGHWAY:		
Personal Service	\$ 67,600.00	\$ 32,270.54
H & A Insurance	5,900.00	2,743.91
Retirement	2,155.00	776.64
Social Security	4,834.00	2,468.52
Unemployment	550.00	108.48
Maint. Supplies		
Gas & Oil	12,000.00	7,064.13
Vehicle Expense	5,000.00	2,582.30
Small Tools	3,000.00	2,782.32
Highway Repairs	3,000.00	502.81
Highway Improvements	60,000.00	50,050.33
Sand, Salt	21,000.00	3,246.98
Summer Mowing	2,600.00	2,160.00
Tree Removal	500.00	35.00
Signs	500.00	84.50
General Insurance	13,864.00	5,313.00
Travel	50.00	13.00
Rentals	1,053.00	729.00
Traffic Light		33.41
TOTAL HIGHWAY	\$203,606.00	\$112,964.87
GARAGE:		
Heat	\$	\$ 1,050.00
Electricity	500.00	60.42
Telephone	400.00	143.50
Repair Building		
Rentals	250.00	
General Insurance	360.00	
Miscellaneous	200.00	300.36
TOTAL HIGHWAY & GARAGE	\$205,316.00	\$114,519.15

**TOWN OF PROCTOR
GENERAL FUND
STATEMENT OF EXPENDITURES,
BUDGET AND ACTUAL**

Period of July 1, 1987 - December 31, 1987

	FY 87-88 BUDGET	ACTUAL 7-1-87 12/31/87
WATER:		
Personal Service	\$ 13,322.00	\$ 6,604.00
H & A Insurance	850.00	405.00
Retirement	466.00	225.60
Social Security	953.00	472.17
Unemployment	85.00	14.82
Operating Supplies	600.00	54.57
Maint. Supplies	500.00	160.00
Postage	325.00	140.50
Gas & Oil	800.00	
Vehicle Expense	500.00	263.97
Chlorine	1,300.00	1,050.00
Fluoride	4,500.00	1,560.63
Heat	1,000.00	116.72
Electricity	1,200.00	452.15
Telephone	1,600.00	586.88
Well House Electricity	3,500.00	2,246.39
Well House Repair	500.00	
Filter Plant Repair	500.00	644.49
Line Repair	3,000.00	1,798.70
Imp. Machinery	500.00	
General Insurance	2,404.00	
Travel-Meetings	50.00	23.18
Dues	25.00	5.00
Taxes, Water Shed	8,500.00	6,020.51
Computer Service	250.00	
Sinking Fund	18,595.00	
Rentals	175.00	
Imp. Bldg.		13.40
TOTAL WATER	\$ 66,000.00	\$ 22,986.93

**TOWN OF PROCTOR
GENERAL FUND
STATEMENT OF EXPENDITURES,
BUDGET AND ACTUAL**

Period of July 1, 1987 - December 31, 1987

	FY 87-88 BUDGET	ACTUAL 7-1-87 12/31/87
WASTEWATER:		
Personal Service	\$ 9,222.00	\$ 4,550.00
H & A Insurance	850.00	405.00
Retirement	319.00	153.60
Social Security	660.00	325.31
Unemployment	85.00	14.82
Operating Supplies	500.00	
Maint. Supplies	500.00	
Gas & Oil	800.00	
Vehicle Expense	500.00	263.98
Small Tools	100.00	
Chlorine	3,000.00	1,980.00
Heat	1,400.00	
Electricity	600.00	146.69
Telephone	500.00	262.17
Line Repair	3,000.00	740.63
Imp. Building	500.00	
Imp. Machinery	1,000.00	46.48
General Insurance	2,925.00	
Travel-Meetings	50.00	40.09
Lab Test	1,500.00	674.96
Rentals	175.00	87.75
Misc. Supplies		34.83
TOTAL WASTEWATER	\$ 28,186.00	\$ 9,726.31

TOWN OF PROCTOR
GRAND LIST & TAX RATE

TOTAL GRAND LIST

1987-1988	General	Town	Total
Real Estate	\$374,650.00	\$ 25,898.00	\$400,548.00
Personal	30,356.00	2,176.00	32,532.00
TOTALS	\$406,006.00	\$ 28,074.00	\$433,080.00

1986-1987	General	Town	Total
Real Estate	\$376,275.00	\$ 25,668.00	\$401,943.00
Personal	23,535.00	2,246.00	25,781.00
TOTALS	\$399,810.00	\$ 27,914.00	\$427,724.00

1985-1986	General	Town	Total
Real Estate	\$372,503.00	\$ 25,768.00	\$398,271.00
Personal	25,413.00	2,267.00	27,680.00
TOTALS	\$397,916.00	\$ 28,035.00	\$425,951.00

TAX RATES

	July 1, 1985 June 30, 1986	July 1, 1986 June 30, 1987	July 1, 1987 June 30, 1988
Town	\$.1904	\$.1877	\$.3188
Library	.0740	.0775	.0761
Marble Bridge	.0023	.0024	.0023
Highway	.3109	.3126	.3556
Equipment Fund	.0587	.0608	.0622
School	1.8999	2.2098	2.2618
School Bond	.0387	.0370	.0348
Warned Items		.0469	
Sub Total	2.5866	2.9347	3.1116
Special Services	.1577	.1781	.1811
Sewer Bond		.1401	.1302
TOTALS	\$ 2.7443	\$ 3.2529	\$ 3.4229

Delinquent Taxes

1981-1982	
Guy & Isabelle Loso	\$ 1,053.80
Roy Peterson	217.28

1982-1983	
Guy & Isabelle Loso	369.95
Roy Peterson	228.84

1983-1984	
Roy Peterson	233.04

1984-1985	
Earl & Gloria Kehoe	363.74
Theodore Mombelly Estate	537.58
Ann O'Hehir	71.79
Roy Peterson	247.92

1985-1986	
Robert & Mary Carvey	436.53
Orin & Mary Edgecomb	380.54
Earl Kehoe	539.63
Guy & Isabelle Loso	887.32
Bruce & Joyce Maynard	1,073.02
Theodore Mombelly Estate	594.97
Ann O'Hehir	791.13
Proctor Gas, Inc.	1,987.21
Proctor Gas, Inc.	974.23
Lyman & Renee Styles	376.76
Sutherland Falls	197.59
Scott & Colette Webb	398.26

1986-1987	
Robert & Mary Carvey	1,379.23
Arthur & Donna Dufresne	1,512.60
Samuel Kapitan	1,452.68
Sophie Livak	296.01
Guy & Isabelle Loso	1,051.76
Frank & Linda Malek	592.03
Theodore Mombelly Estate	674.98
Ann O'Hehir	1,089.72
Roy Peterson	175.66
Proctor Gas, Inc.	2,592.56
Proctor Gas, Inc.	1,154.78
Proctor Gas, Inc.	26.02
Gerald & Sheila Racette	902.14
Robert & Carol Protivansky	468.41
Donald & Patricia Roberts	430.46
Robin & Holly Roberts	390.34
Lyman & Renee Styles	1,619.94
James Taranovich	1,379.23
Scott & Colette Webb	886.96

PROCTOR BOARD OF SELECTMEN
Selectmen's Report — July 1986 to June 1987

In order to provide a complete Selectmen's Report and make it easy to follow, the activities of Selectmen's Board for July, 1986 through June, 1987 are presented below using a month by month format.

July, 1986, the Selectmen were involved in the following activities:

- * The Board reviewed the budget from the past year and analyzed its impact on the Town.
- * Grand list was discussed in regard to updating it. This update is necessary in order to keep us above the 80 percent fair market value established by the State for state aid to education. Mr. Charles Nichols, Jr. was assigned to gather data and make a report on updating the grand list later in the year.

August, 1986, the Selectmen were involved in the following activities:

- * The Board worked on an Act 250 hearing for the waste water treatment plant.
- * The Board discussed methods of determining user charges for sewer services. Mr. Ruthford, State Environmental Office, visited Proctor to give input on the sewer service charges.
- * A heavy summer rainstorm damaged lower East Street and Field Avenue. The Selectment directed Warren McCullough, Supt. of Public Works, to install proper curbing and to replace asphalt in such a matter that this situation will not reoccur.
- * Revenue sharing meeting was held on August 25, 1986. During the meeting an explanation was given for the proposed water project on Chatterton Park Extension. The meeting also provided the Selectmen with an opportunity to explain the replacement of the wall on the corner of Ormsbee Avenue and South Street. Revenue sharing funds for these projects would be voted on at a later date. The Selectmen also explained that they would explore the possibility of using MRP Funds for these projects.

September, 1986, the Selectmen were involved in the following activities:

- * The Board acquired more land from the Vermont Marble Company for the construction of the waste water plant. The project summary cost for step three of the waste water plant were reviewed and the application was completed.
- * James Brown was appointed to a vacancy on the School Board.
- * On September 26, 1986, bids were open for the new skating rink building. All bids exceeded the amount of available funds. The Selectmen rejected all bids and decided to seek other alternatives.

October, 1986, the Selectmen were involved in the following activities:

- * Water pollution permits and construction grants are reviewed and finalized on the new waste water treatment plant. Bid specs are drawn up for this project by Phillips and Emerly, project engineers.
- * Welch's Country Store received approval from the local Liquor Control Board for liquor licenses.

PROCTOR BOARD OF SELECTMEN
Selectmen's Report — July 1986 to June 1987

October, 1986, continued.

- * The Halloween season brought problems with egg throwing at cars particularly on South Street. The Rutland County Sheriff's Department was called in to combat the problem.
- * The Selectmen approved a resolution supporting Art Sanborn in his bid for reelection to the Vermont House of Representatives.
- * Selectmen agreed to allow Lance Mead to remove marble blocks from the Atwood Property over the town road after the ground has frozen.
- * The skating rink building is finalized. The foundation will be done by Kurant Blanchard Company. Lincoln Logs LTD will furnish a log structure and Birch Hill Construction will erect the building. The excavations and equipment work will be done by the Public Works Department with much of the finish work to be done by volunteers.

November, 1986, the Selectmen were involved in the following activities:

- * Skating rink building construction was well on the way.
- * The waste water project was going out to bid.
- * The Board adopted policy which would have illegal parked cars towed after the first warning is administered.
- * Stop signs are placed at the intersection of Market and School Street.
- * Warren McCullough reported that the Chatterton Park water line project was completed.

December, 1986, the Selectmen were involved in the following activities:

- * Board instructs Warren McCullough, Proctor's representative to the Rutland County Solid Waste District, to take a hard line on the position on the increase cost of construction of the Vicon Recovery Plant.
- * Board reviews the increasing cost of disposal of "white goods" (i.e. stoves, etc.) at the landfill. There was no alternative for the present \$25.00 a ton disposal fee.
- * Water problem on the corner of Market and North Street was solved by opening a new catch basin.
- * December 18, 1986, bids were open for the waste water treatment project. Contract #1 was awarded to Russell Corporation. Contract #2 was awarded Belden Corporation.

January, 1987, the Selectmen were involved in the following activities:

- * Board orders cars which are left overnight in the Grade School parking lot to be towed away in order to expedite snow removal.
- * Skating rink construction was nearly completed.
- * Warning for annual meeting was sign and posted.
- * Work begins on municipal budget for fiscal 1987-88.

February, 1987, the Selectmen were involved in the following activities:

- * Budget items for the MPF Fund are reviewed and forward to the Proctor Bank for approval.
- * Paul Tracy expedites paper work for lease agreement for proposal outdoor basketball court. The proposed project will be constructed at the expense of the Vermont Marble Company.

PROCTOR BOARD OF SELECTMEN
Selectmen's Report — July 1986 to June 1987

February, 1987, continued.

- * Board works on highway, water, and sewer budgets.

March, 1987, the Selectmen were involved in the following activities:

- * Albert Curtis is elected by the Town to the Board. Raymond Moran is elected chairman of the Board.
- * Farmers Home Administration was selected to underwrite the bond for the new waste water treatment plant.
- * Proposed railway yard to be constructed south of Proctor took up several Board meetings. Petitions in opposition to this yard were presented to the Board by local residents. The Chairman of the Board presented the petitions to the State Agency of Transportation at a meeting held at the Rutland Town Municipal Building. At the meeting the State informed the Board that the side in Proctor was its last choice.
- * A committee was formed to begin work on the Fourth of July Bicentennial celebration. Charles Nichols, Jr., was appointed to represent the Board on this committee.
- * Warning for annual budget meeting was drafted and adopted.

April, 1987, the Selectmen were involved in the following activities:

- * Construction on the waste water treatment plan was begun.
- * Kurent Blanchard was contracted to put in the foundation for the South Street wall. The stone work was assigned to the Public Works Department under the supervision of Raymond Moran.
- * Municipal budgets are finalized and reviewed by the Town Budget Review Committee.

May, 1987, the Selectmen were involved in the following activities:

- * Board appoints Rachel Keyser as the representative from Proctor to the Rutland Regional Planning Commission and Cecilia Lisanti to the Board of Listers.
- * Board review operations of the Fire Department and First Response Unit. Suggestions were made by the Board to bring about greater cooperation between these two units.
- * Police coverage was also reviewed. Request was made to the Rutland County Sheriff's Department to increase coverage and enforce the speed limits.

June, 1987, the Selectmen were involved in the following activities:

- * Board once again approaches Vermont Marble Company through the Rutland Industrial Development Corporation in the hope of opening communication for new industries in Proctor.
- * Board directs Town Constable to handle dog complaints in compliance with local ordinances.

PROCTOR BOARD OF SELECTMEN
Selectmen's Report — July 1986 to June 1987

June, 1987, continued.

- * Charles Nichols, Jr., reported on updating the grand list. He recommended that reappraisal be done by the listers using Steve Wright, an appraiser from Pittsford, as a consultant. The cost was estimated to be between \$35 and \$45 per parcel. The Boards decided to proceed with the proposal which would have the lister review half the town in the year, 1987-88 and the other half in the year, 1988-89.

I would like to take this opportunity to thank all those who worked on the Skating Rink Project and those who have served on the various committees for the Town. A special thanks is extended to the Town employees for their fine contribution throughout the past year.

Respectfully submitted,
Raymond Moran, Chairman
Proctor Board of Selectmen

TOWN OF PROCTOR HIGHWAY REPORT 1986-87

No major highway reconstruction was done this year due primarily to work having to be done in other areas. However, routine highway maintenance was performed.

Due to a replacement program of ours, old water lines in the following roads were replaced and the roads leveled and paved with a 1" hot mix overlay:

Ormsbee Avenue	485 tons asphalt	\$ 14,588.80
Maple Street	65 tons asphalt	1,955.20
Oak Street	340 tons asphalt	10,227.20
Warner Avenue	400 tons asphalt	12,032.00
Olympus Road	461.50 tons asphalt	13,881.92

Other areas resurfaced were as follows:

Portion of Grove and River Streets	130.70 tons asphalt	\$ 3,931.46
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Intersection of Route 3 west to Railroad Overpass	143.07 tons asphalt	\$ 4,303.55
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Suggested projects for 1988-89 includes Meadow, Beech, Elm, Willow Street and portions of Gorham Bridge Road and Cain Street.

WATER REPORT

A major water line project took place starting at the tank on Olympus Road to the end of Chatterton Park Extension. An area 300' long, 14' high by 3' wide was blasted near the tank before the correct elevation could be reached. A total of 1,100 feet of 10" and 1,200 feet of 8" D.I. Pipe was installed with valves and hydrants. This has increased the flow of water in case of fire and also helped to increase the water pressure.

Total cost of this project amounted to \$ 60,932.15 with the cost of purchased material amounting to \$ 37,528.15.

Projects for 1988-89 include a replacement line from the Vt. Marble Company Annex to the intercepting lines of North Street.

WASTE WATER REPORT

Work on Contract One has progressed faster than expected due to the dry spring weather, giving the contractors a head start on the lagoons.

Contract Two Waste Water Line Replacement has been going extremely well even though minor problems developed due to pipe depth and soil conditions.

Please remember it is very difficult doing construction work around trees, lawns, driveways etc. It takes time for the settlement of soils after it has been disturbed. **Please Be Patient.** If you have a major gripe please call your "Clerk of the Works" so problems can be properly corrected.

LANDFILL REPORT

Start-up of the Resource Recovery Plant? Your guess is as good as mine. It is unfortunate that politics has played such an unrealistic role in a program so vital to the area. This delay will cost us, the taxpayer, a tipping fee comparable to states such as California, New Jersey, Florida, etc. It is high time that local and county politicians stand up on their own two feet and be accountable for their support.

In finalizing this report I would like to thank the townspeople for their continuous support of our programs even though it is costing us more money. Perhaps it would also be more beneficial if all available **Funds** left to the town were more carefully scrutinized and spent to benefit **ALL PEOPLE** and not just a few.

Many thanks to the town employees for their loyal support and dedication. We are indeed fortunate to have employees that **CARE.**

Warren McCullough

**TOWN OF PROCTOR
PROCTOR FREE LIBRARY
1986-87 Report**

The Proctor Free Library continued its service to the community by providing books and other reading materials, by making available meeting space for local organizations and by sponsoring or encouraging cultural and educational activities. About 975 new books were purchased and subscriptions for 75 magazines maintained, at a cost of \$9,253.

Community room use by such organizations as the Girl Scouts, Boy Scouts, 4-H clubs, Historical Society, Couples Club, Senior Citizens, the Vermont game wardens and the Audubon Society was greater than ever. A number of elementary school, kindergarten and nursery school groups visited the library for familiarization. Some learned more about Proctor history from the extensive collection of old photographs and printed material. Various exhibits of arts and crafts, photography by 4-H members and sculpture by Allan Dwight were set up during the year and enjoyed by patrons of the library. The library held an open house during the Proctor Centennial celebration and provided nearly 100 photographs for an exhibit at the Proctor Bank.

The summer reading program for children in Grades 1-6 attracted about 25 participants this year. Among other activities they constructed a huge birthday cake on the front lawn of the library to commemorate the 100th birthday celebration of Proctor. Volunteer work and the donation of flowers and an urn by the Girl Scouts also helped improve the appearance of the library grounds.

Operating expenses for fiscal year 1987 totalled \$52,188, of this amount, the town contributed \$33,125. through taxes, to fund personnel costs. A grant of \$1,000 from the Mortimer Proctor Fund took care of 11% of the book budget and a second MRP grant of \$2,000 was made for exterior painting of the library building. The only major equipment purchased this year was an electric typewriter.

The Staff:

Librarian	Mrs. Barbara Burns
Assistant Librarian	Mrs. Marie Tillberg
Part-time	
Special Assistant	Mrs. Patricia Johnson
Custodian	Bernard Nelson
Bookkeeper	Mrs. Christine Rafter

Current trustees are Nancy Allenby, Frances Ambrosini, John Conant, Gail Curtis, Sanborn Partridge, Clinton Pratt, Christine Rafter, Donald Russell and Malvina Westin.

**VERMONT GREEN UP INC.
P.O. Box 1191
Montpelier, Vermont 05602
ANNUAL REPORT 1986-87**

Vermont Green Up is now in it's 18th year. Other than the first year or two with it's newness, the public saw through the TV, newspaper, Green Up Day volunteers and heard on the radio, more of Green Up than ever before. The County Chairpersons supplied the media with vast amounts of script and really informed the public of Green Up before Green Up Day.

The unspoiled and clean Vermont are what the visitor to Vermont expects. Not only must we have the clean air, clean water, hazardous waste clean up and some sort of recycling, but the seemingly simple fact of keeping a clean visible land, town and forest is tremendously important as this is what the tourist sees. Vermont tourism is big business and a major part of our economy.

Poster Contest: As in past years the spring started with our Annual Poster Contest. Under the able leadership of George Tanner of the Department of Education, notices were sent to the Vermont schools and over 3500 entries were received. This was a 50% increase over last year. The panel of judges selected the following winners:

Vermont Overall Winner — Rowan Johnson — Irasburg — \$200.00

Vermont Grade K-3 Winner — Missy Blow — Proctor — \$50.00

Vermont Grade 4-6 Winner — Heather Aldrich — Wilmington — \$50.00

Vermont Grade 7-9 Winner — Gabriel Bobar — Chester — \$50.00

Vermont Grade 10-12 — Dawn Wallace — Colchester — \$50.00

Nearly 200 students, parents, teachers and Green Up members attended the Kick Off Dinner at the Montpelier Tavern on April 1. The state winners were presented their cash awards, all forty-nine county and state winners received a certificate and had a picture taken with the Governor. Each student winner received a picture, thanks to Norman MacIver, Department of Development and Community Affairs.

Green Up Information Sessions: The two sessions in Barre and Rutland were held in February. They were well attended by the County Chairpersons and D.T.A.'s. The manuals, logos and Green Up brochures were distributed and there were discussions on methods of getting the information to the towns and volunteers. With several new County Chairpersons there were new ideas forwarded for the benefit of all.

Winooski River Green Up by land and water: A new Green Up unit under the direction of Steve Bushey using canoes did a tremendous job on the lower Winooski River. Several areas were found to be in bad shape and with the general river bank clean up, the Winooski now has a much better appearance. The Green Up Official party with Lt. Governor Dean met at the Ethan Allen Homestead at 8:00 a.m. on Green Up Day for a short paddle and clean up before the helicopter flight. This is a project that should continue not only on the Winooski but all of Vermont rivers and waters. A picnic for the canoe volunteers was held at the Ethan Allen Homestead in the afternoon with about forty volunteers attending.

VERMONT GREEN UP INC.
Annual Report (continued)

F.F.A. Project: Another river bank project on the Winooski by Green Up Director Nancy Johnson and the F.F.A. State Officers opened up an area for public use. A very messy dump at the Heineberg Bridge in Colchester was cleaned up and made a usable state owned fishing access. As a sort of moderator between state, town and a private citizen, Nancy got a tremendous job done with over **24 tons** of junk hauled away. Congratulations Nancy!

County and Towns: To begin the planning of a yearly Green Up program we count on the county chairpersons, who builds the county and town organizations which is the foundation of Vermont Green Up Inc. It's the Vermont volunteer who heads the clean up groups, the publicity and the work of having a successful May Green Up Campaign.

All of the counties were a part of Green Up Day this year. Many of the counties had a much expanded program and participation. With eight new county chairpersons there was a new enthusiasm that spread throughout the state. As we look ahead in this area we expect possibly four new county chairpersons this year.

1986-87 County Chairpersons: Addison — James A. Hadeka, Middlebury; Bennington — Jean Bongartz, Manchester Ctr. and Joan Shaw, Manchester Ctr.; Caledonia/Essex/Orleans — Claire Pierce, St. Johnsbury; Chittenden — Ann Shelansky, Burlington; Franklin — James Fendley, St. Albans; Grand Isle — Gail Kilpatrick, So. Hero; Lamoille — Anthony F. Ciaraldi, Stowe; Orange — Dennis Borchardt, Randolph; Rutland — Marilyn Colman, Rutland; Washington — William Lyon, Northfield; Windham — Virginia Milkey, Brattleboro; Windsor — Patrick Mangan, Woodstock.

Green Up Youth Activities: The Girls Scouts with their Green Up Representative Louise McColgin brought a state wide activity this year. On May 1, Girl Scout Sarah Steinhurst with Lt. Governor Howard Dean raised the Green Up Flag at the State House. Activities were planned with the several thousand Girl Scouts to co-ordinate with Green Up Day. The Scouts were present and welcomed the Lt. Governor at all the helicopter landings. There were flag ceremonies, tree plantings, flower plantings and plants presented to the Lt. Governor. Many of the Girl Scout Units received trees for planting from the State Nursery.

These are the future Green Up volunteers and Vermonters that will keep our state environmentally clean and a place to enjoy in the coming years. We feel this is probably the most important of the Green Up programs for the future. Howard Scott heads up the Green Up Youth Group Committee and we thank him for the time and effort he finds to do this most important project.

The Green Up Youth Group this coming year of 1987-88 is the 4-H with Don Whaples, 4-H Co-ordinator at UVM the Green Up Representative. This is also an active Youth organization and should be a great addition to the year's projects.

VERMONT GREEN UP INC.
Annual Report (Continued)

Vermont Green Up had a booth at the 4-H State Days in the Barre Auditorium. Brochures, logos and excess posters were handed out and much verbal information distributed to the 4-H members and the many people attending. More of this public visibility is planned.

Vermont Transportation Agency: This Agency and it's District Transportation Administrator's (D.T.A.'s) perform a vital part of Vermont Green Up. The distribution of the plastic bags for Green Up Day and the trees for planting by the Youth Groups would be nearly impossible for Green Up on its own. The district highway organization provides a service that helps the county chairpersons to supply the towns. With over 200 participating towns there's a lot of trash. Our thanks to Green Up Board Member Don Remick and the nine D.T.A.'s throughout the state.

Lt. Governor Dean Helicopter Tour: May 2, 1987 Green Up Day was much warmer and the wind quieter than 1986. The official sites were (after the canoe visit) Bristol, Proctor, Dorset, Newfane and Springfield. This part of Green Up Day gives a tremendous boost to the towns, the Green Up volunteers and especially the youth groups who meet the Official Party. An excellent lunch was provided at Dorset where the Green Up activities were really rolling.

The Official Party consisted of Lt. Governor Howard Dean, Green Up President - Tony Ciaraldi, Louise McColgin - Girl Scout Representative, Norman McIver - Photographer Vermont Travel Bureau and Peter Huntsman - Executive Director of Vermont Green Up Inc.

Publicity: The Vermont radio stations were again asked to use the taped Green Up jingles. Many did but we do not know how many and feel the number has dropped. We believe that this will have to be changed. The county and town chairpersons furnished the radio and T.V. with much script and information and it was used. We have many reports of much greater public information for Green Up. This is certainly the way to get the year round Clean Up working. More use of radio and newspapers is planned for the future.

Take Pride In America: A new Federal project which Vermont is a part of called "Take Pride in America and Vermont" has come to life with heavy promotion on T.V., magazine, newspaper and radio. Your Executive Director has attended their meetings and found the aim very similar to Vermont Green Up Inc. only on a nationwide focus. An award will be given out in Vermont and also in Washington for projects entered by private and/or public organizations. Vermont Green Up has entered an information folder for the Awards Program. We feel we do an outstanding job on a small budget with thousands of volunteers and have a program that could be used anywhere.

**VERMONT GREEN UP INC.
Annual Report (Continued)**

Budget 1987-88: Even with ever rising cost of products and supplies we stayed within our budget this year and have a small balance to start the new year. With good spring contributions coming in we were able to receive our total Legislative Grant of \$8,400.00 already. This was a \$200.00 increase over the 1986-87 grant receive in 1986.

The area of increased financial work will have to be in the fund raising of the business sector. The use of specific projects is to be tried rather than a general contribution. Many more towns contributed probably through more direct contact by the county and town chairpersons for Green Up activities. The overall budget picture is good although with the normal yearly loss of contributors we must add new names to contact for voluntary contributions to meet our budget.

Looking Ahead: We had increased publicity in 1987 and we strive for even more public visibility ahead. We are looking at a 35mm carousel projector to set up programs for Green Up. These could be used at conventions, youth meetings, civic promotions and of course at our Green Up meetings. Over the years Green Up has acquired a lot of slides. With some planning and outside help a valuable informational program could be made.

This May 7, 1988, Green Up Day we plan to have trees available for the 4-H clubs throughout the state. This has proved to be a valuable asset to Green Up and tremendously worthwhile programs for the youth groups. The Plant Up program has promoted the beautification of our towns and the teaching of conservation and environmental concerns to our young people.

Your Executive Director and Secretary want to Thank all of the past and present officers for the help and information they provide. The directors always come through when needed and without the directors and county chairpersons there would be no Green Up Day. Beyond the Green Up Inc. member is the working force of thousands of volunteers who actually do the Clean Up, Plant Up and Fix Up of Green Up.

Vermonters Do Work Together

Many Thanks to All

Respectfully submitted.

Peter G. Huntsman

Executive Director

**MARBLE VALLEY REGIONAL TRANSIT DISTRICT
"THE BUS"
1987 Annual Report**

The Marble Valley Regional Transit District, generally known as "THE BUS" has just completed it eleventh year of providing public transportation in Rutland County and is still the largest non-urban public transit system in the State of Vermont.

System ridership during this year was almost 120,000 passenger trips and over 275,000 vehicle miles. A major accomplishment was the delivery of ten new replacement vehicles; three general transit raised roof vans, three standard vans and four handicapped accessible vans. This permitted the disposal in 1987 of ten older, more costly to operate vehicles and, hopefully with Federal approval, the elimination of several of the oldest and least cost effective vehicles early in 1988.

In addition to the variety of transportation services provided to the general public as well as social and human service agencies, we have entered into a contract with the Vermont Public Transportation Association to provide a central brokerage service which arranges essential entitlement transportation utilizing "THE BUS", volunteer drivers, taxi and commercial carriers. This program is growing rapidly.

"THE BUS" and other potential transportation providers will participate in a forum facilitated the Rutland Regional Commission and funded by the State as part of a new state wide program to develop regional transportation development plans. The State of Vermont recognizing the costs to taxpayers and in an effort to keep transportation costs to a minimum while still providing necessary service, will not permit the use of State or Federal funds to any provider who is not part of the regional plan. Various human service agencies who provide transportation for their clientele must also participate and be part of the plan.

At this writing it seems certain that our property will soon be completely encircled by a security fence. During 1988 we hope to have on-site fueling capability, and old building removed and our drive and parking area paved.

Once again we thank the taxpayers and elected officials of our member municipalities for their financial and moral support so that "THE BUS" can continue to move forward in providing vital public transportation service to the area.

David R. Melen, Chairman
Board of Commissioners, Proctor

**VERMONT CENTER FOR INDEPENDENT LIVING
ANNUAL REPORT TO TOWNS**

One of every eight Vermonters—that's over 66,000 people—has some type of disability.

VCIL is a statewide non-profit organization which works to improve the quality and independence of life of people with all types of disabilities. All of VCIL's programs are geared to assisting people with disabilities to live as fully, productively and independently as possible, under their own direction.

In the past year VCIL has responded to over 3,000 requests involving issues which include: employment; educational opportunities; housing; civil rights; benefit and/or finances; social and/or recreational options; personal health care; communications; adaptive equipment; architectural accessibility; transportation; and more.

Our Information and Referral Program offers the state's most comprehensive centralized information base about virtually any disability related topic, as well as technical assistance and in-depth researched responses to specific questions. A small video, audio and print library is maintained for community use and public education events. We also provide information about commercially available adaptive equipment and offer technical assistance regarding ways to adapt equipment, tools and utensils to people's individual abilities.

The Peer Advocacy Counseling Program features one-to-one counseling with staff who have firsthand experience with a disability. Peer counselors assist people with disabilities to set, and achieve, their personal independent living goals.

VCIL's Home Modification Program provides information, referral and technical assistance to people with disabilities, their families, service providers, community officials, and to other agencies regarding accessibility modifications. Through a collaborative project with the Vermont Samaritan Corporation, some funds for bathroom and entrance modifications are also provided in individual situations.

Your support is of vital importance to our ability to continue to offer these services to all Vermonters with disabilities. We count on your allocation as an important component of our yearly budget (we need the money). Your vote is support of VCIL also helps to demonstrate local support of our work, an important ingredient in our ability to secure federal and private funding.

If you have a question about any disability related issue, or would like to learn more about our services, please contact VCIL at 174 River Street, Montpelier, VT 05602 or call us toll-free at 1-800-622-4555 or 229-0501 (both lines voice and TTY).

Thank you for your support.

Sincerely,

Robert M. Johnson
Executive Director

**THE RUTLAND AREA VISITING NURSE ASSOCIATION, INC.
P.O. Box 226, Flory Plaza
Center Rutland, Vermont 05736**

1987 ANNUAL REPORT

TO: The Board of Selectmen and the Citizens of the Town of Proctor

The Rutland Area VNA continues to provide many needed health services to your frail, elderly, sick and handicapped. Since Medicare has cut back on payment to hospitals home care has become even more important. We are also feeling the Medicare crunch but are doing our best to provide needed services.

We have provided the following number of visits or services to people in your community:

Unduplicated patients — 56	
Skilled Nursing — 563 visits	Occupational Therapy — 14 visits
Home Health Aide — 516 visits	Homemaker — 84 visits
Physical Therapy — 31 visits	Clinic Services — 12 clinics
Speech Therapy - 14 visits	Prenatal Couples - 6

We continue to work with the Office on Aging and all other agencies so that services can be coordinated to provide the best care for the patient.

The health care that we offer is steadily becoming more high tech (such as I.V.'s) due to the earlier discharge from hospitals.

We will continue to do our best to provide health services to your community. If you, or your family need help, please call. We are here to serve you and yours. The Rutland telephone number is 775-0568 (24 hours - 7 days a week); Castleton, 468-5668 or Brandon, 247-3111 (Monday -Friday, 8 a.m. to 4 p.m.). We have staff on call in all areas 7 days a week, 24 hours a day.

Thank you for allowing us to help and a special thanks for your continued financial support for health services in your community. We could not do it without you.

Sincerely

Evelyn Doyle
Executive Director

SOUTHWESTERN VERMONT AREA AGENCY ON AGING
REPORT TO THE CITIZENS OF PROCTOR

We project that we will spend \$19,571 to provide the services needed by elders in your community during our current fiscal year.

We provided the following services to elders who resided in your area during the fiscal year that closed September 30, 1987:

Senior Meals

- o Site: **Proctor Library**
- o Schedule: **Wednesday**

893 congregate meals were served to 50 elders residing in your town.

1,369 meals were delivered to the homes of 19 elders who were homebound and unable to come to a mealsite. This service is often referred to as "*Meals on Wheels*."

Senior Advocate Assistance

22 persons over 60 received help through this important program. Advocates helped elders fill out forms and resolve problems related to benefit program application. They also intervened on behalf of elders who had problems with ongoing program assistance. Help was also given to elders who had questions or problems related to health care payments and health insurance claims. Additionally, Advocates helped elders file Vermont tax rebate claims and assisted them with applications for energy program benefits.

Other Services

This Agency supported, either directly or through contract, the following additional important services for use by elders in your community:

- o **Long Term Care Ombudsman:** This individual provided advocacy assistance to residents of Community Care and Nursing Homes. The Ombudsman helped elders and, if appropriate, family members or friends sort out information regarding financial assistance and other concerns related to institutional care.
- o **Information and Referral:** This Agency maintained a directory of services and programs available to elders in our area. Elders were able to access this information by either calling or visiting our office.
- o **Legal Service Attorney for the Elderly:** The Area Agency provided funding for an Attorney whose role was to focus on the legal concerns of elders. This Attorney worked through the Vermont Legal Aid Office serving our region.
- o **Essential Transportation:** On a limited basis this agency reimbursed mileage costs incurred by volunteer drivers who, through agency arrangement, provided rides to elders needing transportation to get to medical appointments or to do essential food shopping.

REGIONAL AMBULANCE SERVICE, INC.
ANNUAL REPORT
July 1, 1986 - June 30, 1987

To the Honorable Citizens of
our member communities:

During Regional's fourth fiscal year the service responded to 3239 calls, an increase of 412 calls over the previous year. There has been an increased demand for our services each year since we began operation in 1983.

Although the budget for 1987-1988 has increased substantially due to inflation and soaring insurance costs the assessments for the member communities did not increase.

There are several reasons for being able to control the assessments at the same level for three consecutive years. The first is our very able Administrator, Mr. James A. Finger. A membership program that not only provides additional income but provides savings to the individual member should the need for ambulance service be required. The financial records and other operating functions are being computerized and very near completion. Finally the complete support of our professional staff has added to our financial stability.

As part of the program to provide a cost effective and reliable service a new ambulance was purchased and another new replacement ambulance is scheduled for 1987-1988 through a depreciation fund set up in our accounting practices. We began construction of additional office and living space with very generous support from local contractors, businesses and dedicated employees. We would like to thank everyone in our coverage area for their continued support.

These and other projects were implemented to provide the citizens of our member communities with the best cost efficient ambulance service we can provide. We did request the same assessment for the next fiscal years operating expenses. All of our member communities approved this request. We would like to thank the voters and we are proud to continue serving the citizens of our coverage area. The Board of Directors and the Administration of Regional Ambulance Service, Inc. will continue to strive to provide the highest quality emergency ambulance care at the lowest possible cost to all of the citizens served.

Respectfully submitted;

David Melen, President,
Board of Directors.

**TOWN OF PROCTOR
PAYROLL 1987**

Robert Allard	\$ 20,350.28
Andrea Averill	1,319.68
Robyn Bird	979.73
Charles Chehy, Jr.	16,855.53
Mary Dahlin	11,193.00
Heather Duby	1,141.28
Whitney Harmon	1,020.00
Sidney Jones	19,877.00
James Lehman	1,941.75
Ed Mattell	2,650.00
Deborah McCullough	1,763.85
Warren McCullough	26,919.00
Bernard Ratti	18,994.20
Becky Fenton	340.00
Celia Lisananti	144.00
Peter Rimsa	416.00
Jeff Elrick	105.98
Donald Seigny	500.00

**TOWN OF PROCTOR
EQUIPMENT SCHEDULE**

TYPE	List	Allowance	Cost	Pur.	Repl.
(1) C65 Chev. D.T.	44,840.00	3,750.00	41,090.00	1988	1998
(1) C70 Chev. D.T. W/Wing	36,958.25	6,005.00	30,953.25	1985	1992
(1) C10 P.U. 1/2 Ton	5,730.00		5,730.00	1979	1989
(1) C20 P.U. 3/4 Ton W/Plow	13,239.00	9,166.00	4,073.00	1984	1989
(1) J.D. 544 2 yd. Loader	46,422.40	21,428.40	24,960.00	1976	1996
(1) J.D. 410 Backhoe	45,759.00	26,494.00	19,265.00	1982	1993
(1) J.D. 301 Utility	22,800.00	11,989.00	10,822.00	1983	1994
(1) J.D. 430 L. & G.	9,600.00	5,700.00	3,900.00	1987	1992
(1) Pierce Mini Pumper	17,250.00		17,250.00	1974	
(1) Howe Fire Truck	45,000.00		45,000.00	1976	
(1) Chev. Middlesex Pumper	64,000.00		64,000.00	1981	
(1) Toyota P.U.	Toyota Award			1983	

SILISKI & BUZZELL, P.C.

Certified Public Accountants

To the Board of School Directors
Town of Proctor School District
Proctor, Vermont

November 2, 1987
Rutland, Vermont
Reg. No. 119

We have examined the combined financial statements of the Town of Proctor School District as of June 30, 1987, and for the year then ended, as listed in the Table of Contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The cash receipts in the accounts within the Student Activity Funds (Schedule 1) (High School and Elementary School) consist of collections from variable and undeterminable sources. It was not practicable to satisfy ourselves with respect to such revenues beyond the amounts recorded as received. All the disbursements in the accounts within the Student Activity Funds consist of expenses of variable and undeterminable sources. It was not practicable to satisfy ourselves with respect to the disbursements beyond the amounts recorded as disbursed. Internal control within this fund is inadequate since the disbursing agent has access to all cash books and records and is able to sign checks and reconciles such cash accounts.

The Town of Proctor School District has not maintained a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report.

As described in Note 4, the Town of Proctor School District has not recorded an obligation for compensated future absences of its professionals as required by generally accepted accounting principles.

In our opinion, except for the effects, if any, of the matters discussed in paragraphs three and four the combined financial statements referred to above present fairly the combined financial position of such funds and the general long-term debt group of accounts of the Town of Proctor School District as of June 30, 1987 and the results of operations and changes in financial position for the year then ended in conformity with generally accepted accounting principles that, except for the change with which we concur, in the basis of accounting as explained in Note 5, have been applied on a basis consistent with that of the preceding year.

Since the Student Activity Funds (Schedule 1) lacks adequate internal control and the receipts and disbursements of such funds are from variable and undeterminable sources as noted in the second paragraph, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the statement of cash receipts and disbursements of the Student Activity Funds.

The column on the accompanying financial statements captioned "Memorandum Only - Total" is not necessary for a fair presentation of the financial statements, but is presented as additional analytical data.

TOWN OF PROCTOR SCHOOL DISTRICT
AS OF AND FOR THE YEAR ENDED JUNE 30, 1987

TABLE OF CONTENTS

ACCOUNTANTS' REPORT	Page
	63
EXHIBITS	
COMBINED STATEMENTS - OVERVIEW:	
A - Combined Balance Sheet - All Fund Types and Account Groups	66-67
B - Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds	68
C - Statement of Revenues and Expenditures - Budget and Actual - General Fund	69
D - Combined Statement of Revenues, Expenses and Changes in Retained Earnings/Fund Balance - All Proprietary Fund Types and Similar Trust Funds	70
E - Combined Statement of Changes in Financial Position - All Proprietary Fund Types and Similar Trust Funds	71
NOTES TO FINANCIAL STATEMENTS	72-74
GENERAL FUND	
F - Statement of Revenues - Budget and Actual	75
G - Statement of Expenditures - Budget and Actual	76-80
FIDUCIARY FUNDS:	
H - Combining Balance Sheet - Expendable Trust and Agency Funds	82
I - Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Expendable Trust Funds	83
NONEXPENDABLE TRUST FUNDS:	
J - Combining Balance Sheet	84
K - Combining Statement of Revenues, Expenditures and Changes in Fund Balance	85

TOWN OF PROCTOR SCHOOL DISTRICT
AS OF AND FOR THE YEAR ENDED JUNE 30, 1987

TABLE OF CONTENTS
(Continued)

SCHEDULES	Page
1 - Statement of Cash Receipts and Cash Disbursements - Student Activity Funds, High School	86
2 - Statement of Cash Receipts and Cash Disbursements - Student Activity Funds, Elementary School	86
3 - Schedule of Revenues - PFP Activity Fund #2	87
4 - Schedule of Expenditures - PFP Activity Fund #1	87

TOWN OF PROCTOR SCHOOL DISTRICT
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1987

EXHIBIT A

ASSETS

	Governmental Fund Types General Fund	Proprietary Fund Types Enterprise Fund	Fiduciary Fund Types Trust and Agency Funds	Account Groups General Long- Term Debt	(Memorandum Only) Total
CASH					
Petty Cash	\$ 152	\$ -	\$ -	\$ -	\$ 152
Checking	49,514	1,616	12,547	-	63,677
Savings	-	-	141,531	-	141,531
Total Cash	49,666	1,616	154,078	-	205,360
INVESTMENTS	-	-	29,395	-	29,395
ACCOUNTS RECEIVABLE	-	789	-	-	789
DUE FROM OTHER FUNDS	-	202	-	-	202
AMOUNT TO BE PROVIDED BY FUTURE ASSESSMENTS	-	-	-	51,000	51,000
TOTAL ASSETS	\$ 49,666	\$ 2,607	\$ 183,473	\$ 51,000	\$ 286,746

LIABILITIES AND FUND EQUITY

LIABILITIES					
Accounts Payable	\$ 17,460	\$ -	\$ -	\$ -	\$ 17,460
Due to Other Funds	202	-	-	-	202
Payroll Taxes Withheld	2,456	-	-	-	2,456
Other Payroll Withholdings	4,164	-	-	-	4,164
Amount Owning to Student Organizations	-	-	10,662	-	10,662
Bonds Payable	-	-	-	51,000	51,000
Accrued Payroll	85,306	-	-	-	85,306
Accrued Expenses	6,100	-	-	-	6,100
Total Liabilities	115,688	-	10,662	51,000	177,350

FUND EQUITY

RETAINED EARNINGS	-	2,607	-	-	2,607
FUND BALANCES (DEFICIT)					
Restricted	-	-	31,568	-	31,568
Unappropriated	(66,022)	-	52,575	-	(13,447)
Appropriated	-	-	88,668	-	88,668
Total Fund Equity (Deficit)	(66,022)	2,607	172,811	-	109,396
TOTAL LIABILITIES AND FUND EQUITY	\$ 49,666	\$ 2,607	\$ 183,473	\$ 51,000	\$ 286,746

See notes to financial statements.

TOWN OF PROCTOR SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

YEAR ENDED JUNE 30, 1987

	(Memorandum Only)
	Total
REVENUES	
Property Taxes	\$ 961,186
State Aid	493,260
Other	114,639
	1,589,347
Total Revenues	1,703,986
EXPENDITURES	
Regular Instruction	812,273
Athletics	22,474
Special Education	76,575
Vocational Instruction	31,713
Guidance	46,714
Health Services	23,389
Library Services	48,864
General Administration	72,953
School Administration	117,839
Plant Maintenance	145,921
Pupil Transportation	49,682
Food Service Operation	1,300
Debt Service	27,610
Non-Budgeted Expenses	-
Other Expenses	39,509
Total Expenditures	1,516,816
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	187,170
FUND BALANCE (DEFICIT) - BEGINNING OF YEAR	(9,399)
PRIOR PERIOD ADJUSTMENT (Note 5)	(105,092)
FUND BALANCE (DEFICIT) - BEGINNING OF YEAR AS RESTATED	(114,491)
FUND BALANCE (DEFICIT) - END OF YEAR	\$ 72,679

See notes to financial statements.

TOWN OF PROCTOR SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1987

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property Taxes	\$ 945,376	\$ 961,186	\$ 15,810
State Aid	492,431	493,260	829
Other	121,075	134,901	13,826
Total Revenue	1,558,882	1,589,347	30,465
EXPENDITURES			
Regular Instruction	815,040	812,273	2,767
Athletics	36,825	22,474	14,351
Special Education	95,139	76,575	18,564
Vocational Instruction	37,625	31,713	5,912
Guidance	46,718	46,714	4
Health Services	24,313	23,389	924
Library Services	46,434	48,864	(2,430)
General Administration	71,009	72,953	(1,944)
School Administration	119,343	117,839	1,504
Plant Maintenance	158,896	145,921	12,975
Pupil Transportation	23,175	49,682	(26,507)
Food Service Operation	7,000	1,300	5,700
Debt Service	9,500	27,610	(18,110)
Total Expenditures	1,491,017	1,477,307	13,710
Excess of Revenues Over Expenditures	\$ 67,865	\$ 112,040	\$ 44,175

See notes to financial statements.

TOWN OF PROCTOR SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS/FUND BALANCE - ALL PROPRIETARY FUND TYPES
AND SIMILAR TRUST FUNDS
YEAR ENDED JUNE 30, 1987

EXHIBIT D

	Proprietary Fund Type Enterprise Funds	Fiduciary Fund Type Nonexpendable Trust	(Memorandum) Only Totals
REVENUES			
Food and Milk Sales	\$37,550	\$ -	\$37,550
State of Vermont	15,678	-	15,678
Interest Income	-	2,682	2,682
Total Revenues	53,228	2,682	55,910
EXPENSES			
Food and Milk	18,906	-	18,906
Wages	24,789	-	24,789
Course Reimbursement	-	3,369	3,369
Supplies	2,781	-	2,781
Payroll Taxes	1,772	-	1,772
Equipment	1,550	-	1,550
Insurance	1,254	-	1,254
Miscellaneous	1,841	695	2,536
Total Expenses	52,893	4,064	56,957
Income (Loss) from Operations	335	(1,382)	(1,047)
OTHER FINANCING SOURCES			
Operating Transfers In	1,300	-	1,300
Net Income (Loss)	1,635	(1,382)	253
RETAINED EARNINGS/FUND BALANCE, BEGINNING OF YEAR	341	35,492	35,833
PRIOR PERIOD ADJUSTMENT (Note 5)	631	-	631
RETAINED EARNINGS/FUND BALANCE, BEGINNING OF YEAR AS RESTATED	972	35,492	36,464
RETAINED EARNINGS/FUND BALANCE, END OF YEAR	\$ 2,607	\$34,110	\$36,717

See notes to financial statements.

TOWN OF PROCTOR SCHOOL DISTRICT
COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
YEAR ENDED JUNE 30, 1987

EXHIBIT E

	Proprietary Fund Type Enterprise Funds	Fiduciary Fund Type Nonexpendable Trust	(Memorandum) Only Totals
SOURCES OF WORKING CAPITAL			
Operations:			
Net Income	\$1,635	\$ -	\$1,635
Total Sources of Working Capital	1,635	-	1,635
USES OF WORKING CAPITAL			
Operations:			
Net Loss	-	1,382	1,382
Total Uses of Working Capital	-	1,382	1,382
Net Increase (Decrease) in Working Capital	\$1,635	\$(1,382)	\$ 253
ELEMENTS OF NET INCREASE (DECREASE) IN WORKING CAPITAL:			
Cash	\$1,476	\$(1,382)	\$ 94
Accounts Receivable	159	-	159
Net Increase (Decrease) in Working Capital	\$1,635	\$(1,382)	\$ 253

See notes to financial statements.

TOWN OF PROCTOR SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1987

These financial statements are presented in conformity with generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies affecting their presentation.

1. Summary of Significant Accounting Policies

- A. Fund Accounting - The accounts of the School District have been organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Each fund has been accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures or expenses as appropriate. The School District's resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the financial statements in this report into five general funds types and three broad fund categories as follows:

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the School District. It is used to account for all financial resources except those required to be accounted for in another fund.

PROPRIETARY FUNDS

Enterprise Funds - The Enterprise Funds (Food Service Fund) are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

FIDUCIARY FUNDS

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the School District in a trustee capacity or as an agency for individuals, private organizations, other governmental units and/or other funds. These include Expendable Trust Funds, Nonexpendable Trust Funds and Agency Funds, as follows:

NOTES TO FINANCIAL STATEMENTS (Continued)

1. Summary of Significant Accounting Policies

Expendable Trust Funds - These are accounted for in essentially the same manner as governmental funds.

Nonexpendable Trust Funds - These are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical.

Agency Funds - These are custodial in nature (assets equal liabilities) and do not involve measurement or results of operation.

- B. Fixed Assets - Fixed assets are recorded as expenses paid in the respective acquiring fund at the time of purchase. Such assets are not capitalized nor depreciated in these funds. Generally accepted accounting principles requires that fixed assets used in governmental fund type operations be accounted for in a General Fixed Assets Account Group. The School District, however, has not maintained a record of its general fixed assets and, accordingly, a statement of general fixed assets has not been presented.
- C. Long-Term Liabilities - Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. This account group is not a fund and is concerned only with the measurement of financial position and not with results of operations.
- D. Inventories - There are no inventories recorded within the General Fund. All inventory items such as textbook or instructional supplies are considered to be expenses paid at the time of purchase.
- E. Budgets and Budgetary Accounting - The principals, through and with the review committee, submit to the Board of School Directors a proposed operating budget for the next fiscal year. The proposed budget is published and warned in the annual budget meeting and is distributed to the voters of the school district. The operating budget was discussed at the annual meeting on May 20, 1986 and was legally enacted on the same day.
- F. Interfund Account Balances - All unsettled interfund account balances resulting from transactions between funds have been shown as due to and due from the respective funds.

2. Changes in General Long-Term Debt

	<u>Serial Bonds</u>
Long-Term Debt at 7/1/86	\$68,000
Payments: 7/1/86 - 6/30/87	<u>17,000</u>
Long-Term Debt at 6/30/87	<u>\$51,000</u>

NOTES TO FINANCIAL STATEMENTS (Continued)

2. Changes in General Long-Term Debt (Continued)

Long-Term Debt Payable at 6/30/87 is comprised of the following:

Description	Interest Rate	Maturity Date	Outstanding Balance	Payments Due Within One Year	
				Principal	Interest
Serial Bonds	5.00%	1/1/90	<u>\$51,000</u>	<u>\$17,000</u>	<u>\$2,125</u>

3. Pension Plan - The School District has a pension plan which covers all eligible nonprofessional fulltime permanent and active employees. The contribution rate for each eligible employee is equal to 3% of their compensation which is also matched by the employee. The School District's contribution is based on the employee's annual salary as of September 30 each year. Participating employees are fully vested. The pension plan was written 6/30/75.

4. Compensated Absences - Employees of the School District are entitled to paid sick days depending on length of service and other factors. The School District's policy is to recognize compensated absences when actually paid to employees and, accordingly, no liability has been recorded in the accompanying financial statements. This is a departure from generally accepted accounting principles. Generally accepted accounting principles require that a liability for compensated absences be recorded by the School District since they meet the applicable conditions for such liability.

5. Change to the Modified Accrual Basis of Accounting

Prior to June 30, 1987 the financial statements for the Town of Proctor School District were prepared on the cash basis of accounting which did not conform to generally accepted accounting principles as applicable to governmental units as promulgated by the AICPA. No recognition was given to assets, liabilities, revenues, and expenditures until cash had been received or disbursed. The June 30, 1987 financial statements have been prepared on the modified accrual basis of accounting which is the acceptable basis of accounting as promulgated by the AICPA. Certain revenues partially offset by provisions for estimated losses are taken into consideration when earned, even though not received in cash. Certain expenditures are recorded as soon as the liabilities are incurred. The beginning general fund balance and retained earnings balance for the enterprise fund have been restated to record the cumulative effect of the change from the cash basis to the modified accrual basis of accounting.

TOWN OF PROCTOR SCHOOL DISTRICT

EXHIBIT F

GENERAL FUND

STATEMENT OF REVENUES

BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1987

	Budget	Actual	Variance Favorable (Unfavorable)
PROPERTY TAXES	\$ 945,376	\$ 961,186	\$ 15,810
STATE AID			
General Aid	462,355	462,374	19
20% Bonded Indebtedness	-	4,165	4,165
Vocational Transportation	4,000	-	(4,000)
Special Education	17,926	17,798	(128)
Special Education Transportation	750	-	(750)
Handicapped Class	5,700	5,439	(261)
Drivers Education	1,700	2,207	507
State Wards	-	1,277	1,277
Total State Aid	492,431	493,260	829
OTHER			
Tuition	100,000	127,846	27,846
Athletic Receipts	3,000	3,731	731
Tutor/Interpreter	16,150	-	(16,150)
Miscellaneous	1,925	3,324	1,399
Total Others	121,075	134,901	13,826
Total Revenue	<u>\$1,558,882</u>	<u>\$1,589,347</u>	<u>\$ 30,465</u>

See notes to financial statements.

TOWN OF PROCTOR SCHOOL DISTRICT

GENERAL FUND

STATEMENT OF EXPENDITURES

BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1987

EXHIBIT G

	Budget	Actual	Variance Favorable (Unfavorable)
REGULAR INSTRUCTION			
Salaries	\$630,970	\$645,977	\$(15,007)
Substitutes	9,000	5,478	3,522
Group Health Insurance	43,400	39,788	3,612
Social Security	45,758	49,445	(3,687)
Unemployment Insurance	5,336	1,006	4,330
Tuition Reimbursement	3,000	4,906	(1,906)
Disability Insurance	3,400	3,081	319
Professional Services	6,900	3,484	3,416
Special Police	460	321	139
Repairs and Maintenance	8,508	8,800	(292)
Communications	1,100	492	608
Printing/Binding	1,275	1,045	230
Classroom Supplies	27,728	21,790	5,938
Books/Periodicals	19,690	19,198	492
Equipment	5,915	6,324	(409)
Dues/Memberships	1,600	1,138	462
Tuition Refund	1,000	-	1,000
Total Instruction	815,040	812,273	2,767

ATHLETICS

Salaries - Coaches	10,742	9,633	1,109
Social Security	768	194	574
Special Police	400	882	(482)
Repairs and Maintenance	200	132	68
Transportation	13,600	-	13,600
Communications	800	1,036	(236)
Printing/Binding	100	148	(48)
Purchased SVCS/Officials	5,250	5,000	250
Supplies	3,900	4,118	(218)
Books	125	108	17
New Equipment	500	743	(243)
Dues	440	480	(40)
Total Athletics	36,825	22,474	14,351

See notes to financial statements.

TOWN OF PROCTOR SCHOOL DISTRICT

GENERAL FUND

STATEMENT OF EXPENDITURES

BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1987

EXHIBIT G
(Continued)

	Budget	Actual	Variance Favorable (Unfavorable)
SPECIAL EDUCATION			
Salaries	\$40,538	\$48,497	\$(7,959)
Substitutes	400	-	400
Group Health Insurance	3,261	1,509	1,752
Social Security	2,927	3,641	(714)
Retirement	320	228	92
Equipment	330	255	75
Disability Insurance	250	218	32
Repairs and Maintenance	-	300	(300)
Tuition Paid	12,860	9,326	3,534
Supplies	308	324	(16)
Books/Periodicals	916	806	110
Purchased Services and EEP	23,804	6,133	17,671
Purchased Services-Student Assistance	5,000	5,000	-
Testing Services	500	170	330
Pupil Transportation	3,725	168	3,557
Total Special Education	95,139	76,575	18,564
VOCATIONAL INSTRUCTION	37,625	31,713	5,912

GUIDANCE SERVICE

Salaries	32,389	33,361	(972)
Group Health Insurance	3,311	2,634	677
Social Security	2,316	2,517	(201)
Disability Insurance	177	143	34
Repairs and Maintenance	3,450	3,517	(67)
Telephone/Postage	1,900	2,214	(314)
Printing/Binding	600	209	391
Supplies	1,500	1,276	224
Books/Periodicals	1,055	843	212
Dues/Memberships	20	-	20
Total Guidance	46,718	46,714	4

See notes to financial statements.

TOWN OF PROCTOR SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1987

EXHIBIT G
(Continued)

	Budget	Actual	Variance Favorable (Unfavorable)
HEALTH SERVICES			
Salaries	\$19,473	\$19,456	\$ 17
Substitutes	80	-	80
Group Health Insurance	2,228	1,754	474
Social Security	1,397	1,443	(46)
Disability Insurance	106	104	2
Supplies	557	455	102
Books/Periodicals	40	39	1
Dues/Memberships	20	20	-
Repairs and Maintenance	200	-	200
Equipment	212	118	94
Total Health Services	24,313	23,389	924
LIBRARY SERVICES			
Salaries	28,253	32,940	(4,687)
Substitutes	240	-	240
Group Health Insurance	1,521	1,521	-
Social Security	2,037	2,533	(496)
Disability Insurance	149	175	(26)
Repairs and Maintenance	1,825	433	1,392
Printing/Binding	225	-	225
Supplies	1,480	1,454	26
Books/Periodicals	6,190	6,581	(391)
Audiovisual Material	3,738	2,815	923
Dues/Memberships	190	30	160
Equipment	586	382	204
Total Library Services	46,434	48,864	(2,430)
GENERAL ADMINISTRATION			
Board Members' Salaries	3,500	3,500	-
Social Security	250	250	-
Liability Insurance	700	515	185
Bond Premium	227	-	227
Advertising	1,500	3,260	(1,760)
Travel	350	329	21
Supplies	650	422	228

See notes to financial statements.

TOWN OF PROCTOR SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1987

EXHIBIT G
(Continued)

	Budget	Actual	Variance Favorable (Unfavorable)
GENERAL ADMINISTRATION (Continued)			
Bank Charges	\$ -	\$ 2,493	\$(2,493)
Board Secretary Salary	875	135	740
Social Security	63	6	57
Purchased Service - Treasurer	13,800	13,800	-
Payroll Fee/Bank	840	838	2
Professional Services - Audit	3,500	3,895	(395)
Supervisory Union Fee	38,754	38,115	639
Legal Services	6,000	5,395	605
Total General Administration	71,009	72,953	(1,944)
SCHOOL ADMINISTRATION			
Equipment	-	259	(259)
Salaries	91,069	91,451	(382)
Group Health Insurance	8,480	7,057	1,423
Social Security	6,511	6,582	(71)
Retirement	1,039	783	256
Disability Insurance	373	446	(73)
Repairs and Maintenance	1,400	1,424	(24)
Telephone/Postage	5,300	4,565	735
Supplies	2,350	2,391	(41)
Dues/Memberships	280	135	145
Books	100	154	(54)
PSA Expense	2,441	2,592	(151)
Total School Administration	119,343	117,839	1,504
PLANT MAINTENANCE			
Temporary Salaries	2,412	16	2,396
Salaries - Custodians	51,565	51,098	467
Group Health Insurance	4,374	3,673	701
Social Security	3,767	3,785	(18)
Retirement	1,351	1,030	321
Workmen's Compensation Insurance	4,280	1,218	3,062
Disability Insurance	252	326	(74)
Water	500	500	-
Snow Removal	2,000	2,000	-
Boiler Alarm	930	240	690

See notes to financial statements.

TOWN OF PROCTOR SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1987

EXHIBIT G
(Continued)

	Budget	Actual	Variance Favorable (Unfavorable)
PLANT MAINTENANCE (Continued)			
Repairs and Maintenance	\$ 12,800	\$ 15,638	\$ (2,838)
Property Insurance	5,753	9,068	(3,315)
Liability Insurance	4,100	5,121	(1,021)
Travel	50	75	(25)
Supplies	8,445	7,826	619
Electricity	20,000	19,659	341
Bottled Gas	75	39	36
Heating Oil	28,900	15,355	13,545
Miscellaneous Building Supplies	2,300	2,109	191
Equipment	2,450	5,640	(3,190)
Purchased Service - Ground Care	1,000	403	597
Equipment Replacement	150	179	(29)
Truck Repairs/Gas	700	439	261
Truck Insurance	742	484	258
Total Plant Maintenance	158,896	145,921	12,975
PUPIL TRANSPORTATION			
Contract Services - Bus	23,175	39,182	(16,007)
Tuition Students	-	10,500	(10,500)
Total Pupil Transportation	23,175	49,682	(26,507)
FOOD SERVICE OPERATION			
Food Service Fund	7,000	1,300	5,700
DEBT SERVICE			
Bonds - Principal	-	17,000	(17,000)
Bonds - Interest	-	2,975	(2,975)
T.A.N. Notes - Interest	9,500	7,635	1,865
Total Debt Service	9,500	27,610	(18,110)
TOTAL EXPENDITURES	\$1,491,017	\$1,477,307	\$ 13,710

See notes to financial statements.

FIDUCIARY FUNDS

Expendable Trust Funds - These funds are used to account for assets held by the School in a trustee capacity where the principal and income may be expended. The funds are as follows:

Administrative Travel Account
Roof Account Fund
Mortimer R. Proctor Fund
PFP Activity Fund #1
PFP Activity Fund #2
Robert S. Martel Fund

Agency Funds - These funds account for assets expensed and transferred from other funds and also assets held for particular organizations or held by the respective trusts. The funds are as follows:

Student Activity Funds

Nonexpendable Trust Funds - The principal of these funds are restricted and cannot be expended. The income generated by the restricted principal is used for specific purposes as defined in the trust agreements. These are as follows:

PFP Personnel Assistance Fund
PFP Student Scholarship Fund
Buzzell - Gallus Soccer Award Fund

TOWN OF PROCTOR SCHOOL DISTRICT
FIDUCIARY FUND TYPES
EXPENDABLE TRUST AND AGENCY FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1987

ASSETS

	Adminis- trative Travel Account	Roof Account Fund	Mortimer R. Proctor Fund	PFP Activity Fund #1	PFP Activity Fund #2	Student Activity (High School) Funds	Student Activity (Elementary School) Funds	Robert S. Martel Fund	Total
CASH									
Checking	\$1,717	\$ -	\$ -	\$ 168	\$ -	\$8,947	\$1,715	\$ -	\$ 12,547
Savings	-	11,482	77,186	9,434	35,489	-	-	3,225	136,816
Total Cash	1,717	11,482	77,186	9,602	35,489	8,947	1,715	3,225	149,363
TOTAL ASSETS	<u>\$1,717</u>	<u>\$11,482</u>	<u>\$77,186</u>	<u>\$9,602</u>	<u>\$35,489</u>	<u>\$8,947</u>	<u>\$1,715</u>	<u>\$3,225</u>	<u>\$149,363</u>

LIABILITIES AND FUND BALANCE

LIABILITIES									
Amount Owning to Student Organizations	\$ -	\$ -	\$ -	\$ -	\$ -	\$8,947	\$1,715	\$ -	\$ 10,662
FUND BALANCE									
Unappropriated	1,717	-	-	9,602	35,489	-	-	3,225	50,033
Appropriated	-	11,482	77,186	-	-	-	-	-	88,668
Total Fund Balance	1,717	11,482	77,186	9,602	35,489	-	-	3,225	138,701
TOTAL LIABILITIES AND FUND BALANCE	<u>\$1,717</u>	<u>\$11,482</u>	<u>\$77,186</u>	<u>\$9,602</u>	<u>\$35,489</u>	<u>\$8,947</u>	<u>\$1,715</u>	<u>\$3,225</u>	<u>\$149,363</u>

See notes to financial statements.

TOWN OF PROCTOR SCHOOL DISTRICT
FIDUCIARY FUND TYPES
EXPENDABLE TRUST FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 1987

	Administrative Travel Account	Roof Account	Mortimer R. Proctor Fund	PFP Activity Fund #1	PFP Activity Fund #2	Robert S. Martel Fund	Total
REVENUE							
Interest Earned							
Savings Account	\$ -	\$ 175	\$ 127	\$ 799	\$ 620	\$ 176	\$ 1,897
Certificates of Deposit	-	624	-	-	1,058	-	1,682
Miscellaneous	190	-	-	-	-	-	190
Trust Funds	-	-	77,059	-	33,811	-	110,870
Total Revenues	190	799	77,186	799	35,489	176	114,639
EXPENDITURES							
Bank Service Charge	-	-	-	-	5	-	5
Transportation	2,863	-	-	-	-	-	2,863
Awards	-	-	-	-	-	125	125
Other (Schedule Attached)	-	-	-	36,516	-	-	36,516
Total Expenditures	2,863	-	-	36,516	5	125	39,509
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,673)	799	77,186	(35,717)	35,484	51	75,130
OTHER SOURCES - TRANSFERS IN AND OTHER USES - TRANSFERS (OUT)							
PFP Funds	3,300	-	-	32,606	(35,906)	-	-
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	627	799	77,186	(3,111)	(422)	51	75,130
FUND BALANCE - BEGINNING OF YEAR	1,090	10,683	-	12,713	35,911	3,174	63,571
FUND BALANCE - END OF YEAR	<u>\$ 1,717</u>	<u>\$11,482</u>	<u>\$77,186</u>	<u>\$ 9,602</u>	<u>\$ 35,489</u>	<u>\$3,225</u>	<u>\$138,701</u>

See notes to financial statements.

TOWN OF PROCTOR SCHOOL DISTRICT

EXHIBIT J

FIDUCIARY FUND TYPES

NONEXPENDABLE TRUST FUNDS

COMBINING BALANCE SHEET

JUNE 30, 1987

	Buzzell- Gallus Soccer Award Fund	PFP Personnel Assistance Fund	PFP Student Scholarship Fund	Total
ASSETS				
CASH				
Savings	\$2,168	\$ 2,232	\$ 315	\$ 4,715
Total Cash	<u>2,168</u>	<u>2,232</u>	<u>315</u>	<u>4,715</u>
INVESTMENTS				
Certificate of Deposit	-	22,995	6,400	29,395
Total Investments	-	<u>22,995</u>	<u>6,400</u>	<u>29,395</u>
TOTAL ASSETS	<u>\$2,168</u>	<u>\$25,227</u>	<u>\$6,715</u>	<u>\$34,110</u>
FUND BALANCE				
FUND BALANCE				
Restricted	\$2,168	\$23,000	\$6,400	\$31,568
Unrestricted	-	<u>2,227</u>	<u>315</u>	<u>2,542</u>
TOTAL FUND BALANCE	<u>\$2,168</u>	<u>\$25,227</u>	<u>\$6,715</u>	<u>\$34,110</u>

See notes to financial statements.

TOWN OF PROCTOR SCHOOL DISTRICT

EXHIBIT K

FIDUCIARY FUND TYPES

NONEXPENDABLE TRUST FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE

YEAR ENDED JUNE 30, 1987

	Buzzell- Gallus Soccer Award Fund	PFP Personnel Assistance Fund	PFP Student Scholarship Fund	Total
REVENUES				
Interest Earned				
Savings	\$ 120	\$ 111	\$ 56	\$ 287
Certificates of Deposit	-	<u>1,889</u>	<u>506</u>	<u>2,395</u>
Total Revenues	<u>120</u>	<u>2,000</u>	<u>562</u>	<u>2,682</u>
EXPENDITURES				
Awards	145	-	-	145
Course Reimbursements	-	3,369	-	3,369
Scholarships Paid	-	-	<u>550</u>	<u>550</u>
Total Expenditures	<u>145</u>	<u>3,369</u>	<u>550</u>	<u>4,064</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(25)	(1,369)	12	(1,382)
FUND BALANCE - BEGINNING OF YEAR	<u>2,193</u>	<u>26,596</u>	<u>6,703</u>	<u>35,492</u>
FUND BALANCE - END OF YEAR	<u>\$2,168</u>	<u>\$25,227</u>	<u>\$6,715</u>	<u>\$34,110</u>

See notes to financial statements.

TOWN OF PROCTOR SCHOOL DISTRICT
STUDENT ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
YEAR ENDED JUNE 30, 1987

High School	Balance 6/30/86	Receipts	Disbursements	Balance 6/30/87
Athletic Account	\$ 630	\$ 5,526	\$ 5,326	\$ 830
P. H. S. Library	45	933	890	88
Honor Society	224	4	152	76
Class of 1986	210	9	-	219
Class of 1985	587	27	50	564
Class of 1987	1,508	2,925	3,751	682
Activity Interest	-	447	447	-
Art Club	223	18	241	-
Student Pay Phone	-	299	299	-
Serve - Vermont Mini Grant	-	300	300	-
U. S. History	-	1,005	1,005	-
Guidance	-	414	419	(5)
Music Account	(28)	429	444	(43)
Assembly Committee	419	409	717	111
S.A.D.D.	220	182	225	177
School Store	21	4	7	18
Petty Cash	102	1,450	1,455	97
Proctorian	(913)	6,504	4,649	942
Home Economics	(1)	213	129	83
Drama	6	-	-	6
Class of 1992	-	659	116	543
Class of 1990	(1)	780	206	573
Cheerleaders	88	64	60	92
Close-up	156	9	-	165
PHS Copy Machine	-	13	-	13
Student Council	90	1,991	1,922	159
Summer School	205	342	46	501
Class of 1991	626	1,251	1,648	229
Class of 1989	379	473	71	781
Class of 1988	1,186	1,976	1,261	1,901
Candy Sale	125	1,882	1,862	145
Totals	\$6,107	\$30,538	\$27,698	\$8,947

Elementary School	SCHEDULE 2			
School Store	\$ 353	\$ 1,098	\$ 1,002	\$ 449
Activity Fund	200	6,164	5,974	390
Library	128	958	808	278
Fifth Grade Class	36	-	-	36
Computer Sale	500	500	1,000	-
Reading & Challenge	34	-	-	34
PFP Flow Through	16	-	16	-
Miscellaneous	343	96	343	96
Booster Club	-	1,721	1,426	295
Martins Grocery	-	194	107	87
Math-Their-Way	-	194	194	-
Arbor Day - tree	-	50	-	50
Totals	\$1,610	\$10,975	\$10,870	\$1,715

SCHEDULE 1

SCHEDULE 2

See notes to financial statements.

TOWN OF PROCTOR SCHOOL DISTRICT
PFP ACTIVITY FUND #2
SCHEDULE OF REVENUES
YEAR ENDED JUNE 30, 1987

Mary H. Proctor Trust - u/w FBO Proctor Hospital	
8/15/86	\$ 661
11/15/86	630
2/22/87	570
5/15/87	708
Total	2,569
Mary H. Proctor Trust - u/w FBO Village of Proctor	
8/15/86	5,156
2/22/87	4,775
Total	9,931
Redfield Proctor Trust - u/w FBO Proctor Hospital	
8/15/86	1,772
11/15/86	1,683
2/22/87	1,542
5/15/87	1,941
Total	6,938
Redfield Proctor Trust - u/w FBO Village of Proctor	
8/15/86	7,520
2/22/87	6,853
Total	14,373
TOTAL TRUST INCOME	\$33,811

TOWN OF PROCTOR SCHOOL DISTRICT
PFP ACTIVITY FUND #1
SCHEDULE OF EXPENDITURES
YEAR ENDED JUNE 30, 1987

COMMUNITY AND SCHOOL ENRICHMENT	\$20,351
TEACHER IN-SERVICE	1,200
CONFERENCES	5,995
BANK CHARGES	225
EXTRA CURRICULAR	623
PROFESSIONAL DUES	646
RENUMERATION	3,315
WORKSHOPS	4,161
Total Expenditures	\$36,516
See notes to financial statements.	

TOWN OF PROCTOR TOWN OF PROCTOR SCHOOL DISTRICT

High School Principal, Robert Retchless, left the system to become an administrator in the state of New Hampshire. A Search Committee, comprised of a cross section of townspeople, after many late hours and many interviews, recommended three candidates for the vacant position to the Board. Francis J. Fressie was hired and he was officially on the job on July 1, 1987.

Mr. Fressie has been an interim Superintendent of Schools, a High School Principal in New York and Vermont, a Fulbright Scholar, a John Hay Fellow in Asian Studies and he received a New York State Regents War Veterans Scholarship. He was in the Marine Corp from 1945 to 1948 and again in 1951. The Directors are very happy to have a person of his caliber at the helm of the high school.

Many thnaks to the following people for carrying out their mission in such a conscientious and dedicated manner.

SEARCH COMMITTEE

Jack Conant

Wallace Franklin

Linda Gilmore

Christopher Keyser

Floyd Lanphere

SUB COMMITTEE

James Wolyneec

Catherine May

HOSTESSES

Angela Fletcher

Fran Franklin

Christa Hastings

Sue Reissig

James Wolyneec, Guidance Director, teacher and coach, left the Proctor system after 17 years of devoted service to take a

position of Director of the Guidance Department at Fair Haven Union High School. The Directors wish him well with his new responsibilities.

Joseph Flory is the new Guidance Director at Proctor High School. He has had experience as a Summer Youth Counselor, Career Guidance Counselor, Guidance Director, Assistant Principal, Administrative Assistant and teacher. His background in Guidance and Administration will serve him well in his new post in Proctor. The Board wishes him much success in his new guidance position.

FAREWELL -

Thomas Sheehan - Junior High English

Mary Beth Funtow - Grade 3

Carol Ballou - High School Resource Room

Kristln Furlong - Tutor/Interpretor

Lorraine Franklin - School Lunch (Elem. School)

WELCOME -

Raymond Fish - Jr. High English

Joan Blanchard - Grade 4

Raymond Sevigny - High School Resource Room

Carol Murdock - Special Education Aide

Pauline Hogan - School Lunch (Elem. School)

John Corliss - Custodian (High School)

Pamela Laubscher - Tutor/Interpreter

Dave Maleski - Student Assistant Counselor for
Drug/Alcohol Prevention Program

SUPERVISORY UNION

Richard Zani is retiring after 34 years in the field of education - 19 as Superintendent of Schools in the Proctor, Rutland Town and West Rutland School Districts. A Search Committee made up of members from the three school board and administrators is working toward getting a replacement for him. A new person will be on deck during the 1988 summer. Dick provided continuity throughout the years of changing school directors and staff members. Many innovative programs were instituted and the buildings were kept in good repair during his tenure. The Board wishes him health and success with future endeavors.

Katherine Bryant, Business Manager, has moved the Supervisory Union into a new fully integrated computer system. The individual boards are now receiving up to the minute financial statements and budgetary reports. The Central Office has computerized all of the three school district payrolls. Presently, one of the schools has all of its bills being paid through the Supervisory Union.

Carroll Brooks is the new Assistant Business Manager/Bookkeeper. His expertise in bookkeeping has helped greatly with the transition from the old payroll system to the new one.

PROCTOR

Special Education

The 1988 Legislative Session may go down in history as the session which finally addressed the issue of state support for mandated special education programs in Vermont. After years of steadily eroding state funds and corresponding increases in the local share of these costs, Governor Kunin appointed a Special Commission to study Special Education Services in the state. After compiling huge amounts of data and listening to over 30 hours of public testimony, the Commission concluded that:

- There are currently unserved and underserved students who qualify for special education.
- The state currently has no plan to deal with unplanned emergency needs which frequently arise and which have resulted in fiscal deficits in state special education funds for the past two years.
- State Special Education costs between 1982 and 1988 increased 59% compared to an overall increase of 152% for general education aid.
- The present state funding system lacks predictability and equity.

The Funding Commission has proposed a series of recommendations designed to correct these problems including a revised funding system which ensures equitable, predictable, and adequate funding for Special Education services for Vermont's students with handicaps.

At the local program level, Proctor High School continues to host a model program for students with severe handicaps. Essential Early Education services are currently available at Proctor's pre-school aged children with handicaps from birth to age five; information about this program can be obtained by calling the Essential Early Education Director at 775-7319. A full-time special education paraprofessional position and increased Speech Language Pathologist time at Proctor Elementary School have increased the level of service which we are able to provide to our elementary school aged students.

The Proctor School District has had a long standing commitment to serving students with handicaps in the mainstream. At this writing, only one student from town attends a full-time special class program outside of the school district. This commitment is in keeping with the spirit and the letter of State and Federal Special Education laws, and the school board, faculty, and administrators of the Proctor School District are to be commended.

School Board

PROCTOR JUNIOR-SENIOR HIGH SCHOOL

Proctor, Vermont 05765
Telephone 802-459-3353

Annual Report of the Proctor Junior/Senior High School Principal

School opened September 1 with 195 students in attendance. They returned to a building that had been scrubbed, painted and repaired as was revealed during the August 23rd Open House.

Through monies received from the Mortimer Proctor Fund the entire school now has florescent lights in place. Also thanks to the fund 6 classroom floors have been re-tiled and a sprinkler system has been installed in those areas deemed in need of the same as a result of a comprehensive Vermont State inspection. Exterior and interior marble has been cleaned and re-sealed where necessary. An Honors Bulletin Board donated by the Class of 1936 has been installed in a prominent place within the building.

Academically our students continue to meet with various college representatives who pay visits to our school. More and more seniors are making "earlier decisions" as to which institution of higher learning they wish to attend. Our guidance department has encouraged students (juniors and seniors) as well as their parents to attend various college fairs, career presentations and college financial aid nights so that they will be better prepared to make decisions when the time comes. We continue to offer students college credit through our Advanced Placement Program. We have also continued our successful academic relationship with the Barstow School providing some of their students with our Fine Arts program.

In the area of athletics we have had a successful year. Our girls field hockey team was undefeated and became Vermont State Co-Champions. Our boys soccer team was successful in making the state playoffs only to lose to Northfield on their home field. Basketball season, both boys and girls, opened on a successful note.

The New England/Public School Approval evaluation was completed and we are presently addressing concerns and implementing suggestions provided by these groups. Our staff continues to devote after school time to help those students desiring additional help or extra work. Most staff members are either involved in additional studies of their own choosing or attending professional meetings on a regular basis.

Lastly we shall continue to mail our bi-monthly newsletter to all members of the community.

Respectfully submitted,

Frank J. Fressie, Principal
Proctor/Junior Senior High School

School Health Services Year 1986-87

Submitted by Pat Loso, school nurse K-12

The school nurse, in coordination with community health services, provides students, K-12, with health appraisals and supervision, health counseling, emergency and first aid care.

Individual cumulative health records are maintained. Medications are administered in accord with written school policies.

Health services and adaptive procedures are available for handicap students.

The health service complies with requirements in state law in the following areas: vision screening, hearing screening, immunization, handicapping conditions and child abuse. Screening and referrals for scoliosis, blood pressure, weight and height are done at the recommended grade levels.

The following screenings were recorded for the 1986-87 school year:

vision and hearing: grades K,1,2,3,4,5,6,7,9 --- total 231 students
grades 10-12 (special request) 26

Blood pressure: grades 1,5,6,9,11 --- total 145 students

Scoliosis: grades 5,6,7,8,9 --- total 140 students

Weight and Height: grades K thru 6 --- total 168 students

Respectfully Submitted:



Pat Loso, RN

January 20, 1988

PROCTOR HIGH SCHOOL AWARDS 1986 - 1987

Silver "P"	Kimberly Jean Baccei
	Kim E Catterton
	Angela Lynn Fletcher
	Jonathan Eric May
	Christine Marie Barker
	John Robert Cowans Jr.
	Lissa Katherine Lewis
	Susan Dorothy Reissig
National School Choral Award	Angela Lynn Fletcher
John Philip Sousa Band Award	John Robert Cowans Jr.
Rutland Area Vocational Center Awards.....	Earl James Kehoe Jr.
	Peter Jay Wyman
	Daniel Ryan Blanchard
	Robert Francis Murphy
Robert J. Martel Award	Peter Jay Wyman
Art Awards	Jennifer Moore Thomas
	Todd Frederick Landon
	John Robert Cowans Jr.
Award of EXcellence	Susan Dorothy Reissig
Danforth "I Dare You" Awards	Todd Frederick Landon
	Kim E Catterton
Michael Jaquith Memorial Scholarship.....	John Robert Cowans Jr.
Rutland Lions Club Scholarship	John Robert Cowans Jr.
University of Vermont Honor Scholarship.....	Angela Lynn Fletcher
Vt. Student Assistance Corp. Honor Scholarship.....	Angela Lynn Fletcher
Jonathan C. Southmayd Memorial Scholarship.....	Lissa Katherine Lewis
Abbott Scholarship	Angela Lynn Fletcher
Character Achievement Award	John Robert Cowans Jr.
DAR Good Citizenship Award	Angela Cora Barton
Lyndon State College Presidential Scholar Award	Angela Lynn Fletcher
Valedictorian	John Robert Cowans Jr.
Salutatorian	John Robert Cowans Jr.
Buzzell-Gallus Award	John Miglorie
Middlebury Field Scholarhsip	David Rogers
	Christine Marie Barker
Michael Fiske Memorial Award	John Robert Cowans Jr.
	John Robert Cowans Jr.
UVM Mathematics Award	Paul Dahlin
Gregory J. Socinski Memorial Award	John Robert Cowans Jr.
Presidential Academic Fitness Award.....	Susan Dorothy Reissig
	Kristin Conley Esterbrook
	Angela Lynn Fletcher
Boys State	James Stattell
	Jonathan Sargent
	Nathan Tracy/Alternate
Girls State	Kim Zawistoski
	Christa Hastings
	Celena Wyman/Alternate

CLASS OFFICERS

Rob Cowans.....	President
Sean Ward.....	Vice President
Christine Barker.....	Secretary
Laura Thatcher.....	Treasurer

GRADUATES

Kimberly Jean Baccei	Michelle Rose Loso
Dewey George Balch	Roberta Lee Marchwicz
Christine Marie Barker	Jonathan Eric May
Angela Cora Barton	Michael Sean McLaughlin
Kevin Alan Bassett	Corey William Mullan
Daniel Ryan Blanchard	Craig Bernard Mullan
Dawn Aliza Caron	Robert Francis Murphy
Kim E Catterton	Christopher Evans Oakman II
Tina Louise Clark	Melissa May O'Bryan
John Robert Cowans Jr.	Charles George Partaledis
Tracy Lynn Cushman	Damon Charles Pelkey
Lisa Belle delancey	Susan Dorothy Reissig
Kristin Conley Esterbrook	Melanie Dawn Rodgers
Angela Lynn Fletcher	Michelle Marie Rowe
Molly Hines Grace	Shane Hollister Sanborn
Stephen Lawrence Harmon	Jeffery Jorgen Skjeveland
Kendra Jane Holmquist	Wendell Dunn Smith
Karen Grace Howland	Laura Anne Thatcher
Melodie Joyce Jasmin	Jennifer Moore Thomas
Earl James Kehoe Jr.	John Joseph Vida
Kellie Marie Kugler	Sean Robert Ward
Todd Frederick Landon	Thomas Paul Warren
Lissa Katherine Lewis	Peter Jay Wyman

HONOR GRADUATES

Angela Lynn Fletcher.....	Valedictorian
John Robert Cowans Jr.....	Salutatorian
Susan Dorothy Reissig	

Senior Class Advisors.....	Otto Althoff, Pat Loso
Band.....	Robert Swanson, Instrumental Director

PROCTOR BUDGETARY DISTRIBUTION	BUDGET	RECEIVED 7/1/87 TO 12/31/87	BUDGET REMAINING
RECEIPTS: *****			
CASH ON HAND (TO OPEN)	31,690	50,115	(18,425)
STATE OF VERMONT:			
GENERAL STATE AID	530,511	364,123	166,388
VOC ED TRANS.	3,500	0	3,500
SPECIAL ED.	15,123	0	15,123
HANDICAPPED CLASS	5,700	0	5,700
DRIVERS' ED.	1,500	2,444	(944)
TUTOR INTERPRETOR	16,150	0	16,150
TUITION INCOME	100,000	0	100,000
TUITION STUDENT TRANS.	1,675	0	1,675
BARSTOW TUITION	2,000	0	2,000
ATHLETIC RECEIPTS	3,000	0	3,000
LOCAL TAXES	980,653	326,844	653,809
MISC. INCOME	0	972	(972)
	1,691,502	744,498	947,004

OTHER RECEIPTS:

INSURANCE CLAIM	0	8,453
SHORT TERM LOAN		150,000
CLEARING ACCT.		
PFP		3,612
MRP		22,916
FOOD SERVICE		10,542
INS.		1,929
EXPENSE REDUCTIONS		4,146
		946,096

PROCTOR BUDGETARY DISTRIBUTION	BUDGET	SPENT 7/1/87 TO 12/31/87	BUDGET REMAINING

RECAP:

1100	REGULAR INSTRUCTION	926,439	439,652	486,787
1120	ATHLETICS	40,226	11,715	28,511
1210	SPECIAL EDUCATION	104,564	41,047	63,517
1300	VOC ED	28,750	16,250	12,500
2120	GUIDANCE	50,754	17,592	33,162
2130	HEALTH SERVICE	25,841	11,992	13,849
2220	LIBRARY/MEDIA SERVICE	54,336	30,009	24,327
2300	GENERAL ADMINISTRATION	94,152	31,930	62,222
2400	ADMINISTRATION	132,481	63,505	68,976
2540	REPAIRS/MAINTENANCE	165,764	62,714	103,050
2550	PUPIL TRANSPORTATION	54,700	23,856	30,844
2560	FOOD SERVICE CONTRIBUTION	7,000	0	7,000
5100	DEBT SERVICE	6,500	2,184	4,316
		1,691,507	752,447	939,060

PROCTOR BUDGETARY DISTRIBUTION	BUDGET	SPENT 7/1/87 TO 12/31/87	BUDGET REMAINING	

1100	REGULAR INSTRUCTION:			
110	SALARY-TEACHERS & AIDES	737,309	341,359	395,950
120	SALARY-SUBSTITUTES	9,000	3,035	5,965
210	HEALTH INSURANCE	41,291	10,366	30,925
220	SOCIAL SECURITY	53,361	26,435	26,926
260	UNEMPLOYMENT	4,000	1,430	2,570
270	TUITION REIMBURSEMENT	5,000	3,732	1,268
290	DISABILITY INSURANCE	3,762	1,512	2,250
320	PROFESSIONAL/EDUC. SVCS	2,778	705	2,073
330	SPECIAL POLICE	500	0	500
430	REPAIRS/CLASSROOM EQUIP.	9,427	6,550	2,877
530	COMMUNICATIONS	300	475	(175)
550	PRINTING/BINDING	1,575	660	915
610	SUPPLIES USED IN CLASSROOM	22,924	17,278	5,646
640	BOOKS & WORKBOOKS	22,340	17,880	4,460
730	EQUIPMENT	10,731	6,804	3,927
810	DUES	2,141	1,432	709
	TOTAL REGULAR INSTRUCTION	926,439	439,652	486,787

1120	ATHLETICS:			
110	SALARY-COACHES	11,387	6,134	5,253
220	SOCIAL SECURITY	814	0	814
330	SPECIAL POLICE	800	0	800
430	REPAIRS & MAINTENANCE	200	18	182
510	TRANSPORTATION	13,600	0	13,600
530	COMMUNICATIONS	800	5	795
550	PRINTING & BINDING	100	100	0
590	PURCHASED SVCS/OFFICIALS	5,250	4,000	1,250
610	SUPPLIES FOR ATHLETICS	4,230	857	3,373
640	BOOKS	125	57	68
730	NEW EQUIPMENT	2,320	45	2,275
810	DUES	600	499	101
	TOTAL ATHLETICS	40,226	11,715	28,511

***** SPENT BUDGET
 7/1/87 TO 12/31/87 REMAINING

PROCTOR BUDGETARY
 DISTRIBUTION
 SPECIAL EDUCATION:

1210				
110	SALARY TEACHERS & AIDES	51,779	24,352	27,427
120	SALARY-SUBSTITUTES	400	1,105	(705)
210	HEALTH INSURANCE	1,844	1,057	787
220	SOCIAL SECURITY	3,731	1,902	1,829
240	RETIREMENT	320	132	188
270	TUITION REIMBURSEMENT	0	0	0
290	DISABILITY INSURANCE	250	95	155
320	PURCHASED SERVICES & EEEP	25,502	6,308	19,194
323	PURCH. SVCS-STUDENT ASSIST.	10,000	5,333	4,667
330	TESTING SERVICES	500	170	330
510	PUPIL TRANSPORTATION	800	0	800
561	TUITION PD. FOR SPECIAL ED.	8,000	0	8,000
610	SUPPLIES	198	150	48
640	BOOKS/WORKBOOKS	1,215	443	772
730	EQUIPMENT	25	0	25
	TOTAL SPECIAL ED.	104,564	41,047	63,517

 1300 TUITION PD. TO VOTEC 28,750 16,250 12,500

***** GUIDANCE SERVICE: *****

2120				
110	SALARIES	35,511	11,384	24,127
210	GROUP HEALTH INS.	3,854	84	3,770
220	SOCIAL SECURITY	2,539	814	1,725
290	DISABILITY INSURANCE	177	16	161
330	EDU-DIAGNOSTIC TESTING	0	250	(250)
430	REPAIRS & MAINTENANCE	1,000	947	53
530	TELEPHONE & POSTAGE	1,000	852	1,048
550	PRINTING & BINDING	2,550	269	731
610	SUPPLIES	190	1,481	1,069
640	BOOKS/PERIODICALS	190	317	(127)
730	EQUIPMENT	1,983	1,177	806
810	DUES & MEMBERSHIPS	50	0	50
	TOTAL GUIDANCE SERVICE	50,754	17,592	33,162

***** SPENT BUDGET
 7/1/87 TO 12/31/87 REMAINING

PROCTOR BUDGETARY
 DISTRIBUTION
 HEALTH SERVICE:

2130				
110	SALARY-NURSE	21,257	10,535	10,722
120	SALARY-SUBSTITUTES	80	0	80
210	HEALTH INSURANCE	2,126	187	1,939
220	SOCIAL SECURITY	1,526	753	773
290	DISABILITY INSURANCE	120	52	68
430	REPAIRS & MAINT	65	0	65
530	AUDIOVISUAL	83	83	1
610	SUPPLIES	455	273	182
640	BOOKS	45	20	25
730	EQUIPMENT	58	69	(11)
810	DUES/MEMBERSHIPS	26	20	6
	TOTAL HEALTH SERVICE	25,841	11,992	13,849

***** LIBRARY SERVICES: *****

2220				
110	SALARY-LIBRARY SERVICE	34,988	17,416	17,572
120	SALARY-SUBSTITUTE	240	0	240
210	HEALTH INSURANCE	1,860	1,585	275
220	SOCIAL SECURITY	2,519	1,345	1,174
290	DISABILITY INSURANCE	168	77	91
430	REPAIRS & MAINTENANCE	1,350	966	384
530	PRINTING & BINDING	225	115	110
610	SUPPLIES	1,830	1,283	547
640	BOOKS & PERIODICALS	6,515	4,535	1,980
730	AUDIOVISUAL MATERIALS	3,031	1,618	1,413
810	NEW EQUIPMENT	950	950	485
	DUES/MEMBERSHIPS	175	120	55
	TOTAL LIBRARY	54,336	30,009	24,327

PROCTOR BUDGETARY DISTRIBUTION		BUDGET	SPENT 7/1/87 TO 12/31/87	BUDGET REMAINING

2300	GENERAL ADMINISTRATION:			
110	BOARD SALARY	5,000	2,501	2,500
220	SOCIAL SECURITY	358	179	179
330	PROF. SERVICE-AUDIT	6,000	0	6,000
522	LIABILITY INSURANCE	2,500	0	2,500
523	BOND PREMIUM	250	227	23
540	ADVERTISING	1,500	2,230	(730)
580	TRAVEL	350	373	(23)
610	BOARD OPERATING SUPPLIES	600	71	529
810	BOARD DUES	800	750	50
110	BOARD SECRETARY-SALARY	875	50	825
220	BOARD SECRETARY-FICA	63	6	57
330	PURCH. SVCS.-TREASURER	13,800	0	13,800
340	PAYROLL FEE	900	274	626
610	SUPPLIES	0	0	0
690	BANK CHARGES	0	1,005	(1,005)
330	LEGAL SERVICES	6,000	625	5,375
110	PSA/NEASC-CLERICAL	311	182	129
320	PSA/NEASC-EVAL FEE & REPORT	608	133	475
530	PSA/NEASC-POSTAGE	50	100	(50)
580	PSA/NEASC-ROOMS, MEALS, TRAVEL	3,693	3,073	620
610	PSA/NEASC-SUPPLIES	248	151	97
331	SUPERVISORY UNION SVCS.	50,246	20,000	30,246
	TOTAL GENERAL ADMIN.	94,152	31,930	62,222

2400	ADMINISTRATION:			
110	SALARIES-ADMINISTRATION	102,644	51,902	50,742
210	GROUP HEALTH INSURANCE	10,045	714	9,331
220	SOCIAL SECURITY	7,339	3,629	3,710
240	RETIREMENT	1,156	464	692
290	DISABILITY INSURANCE	404	193	211
430	REPAIRS & MAINTENANCE	1,750	1,131	619
530	TELEPHONE & POSTAGE	5,300	2,086	3,214
610	SUPPLIES	2,608	2,108	500
640	BOOKS	100	48	52
730	EQUIPMENT	925	1,169	(244)
810	DUES & FEES	210	61	149
	TOTAL ADMINISTRATION	132,481	63,505	68,976

PROCTOR BUDGETARY DISTRIBUTION		BUDGET	SPENT 7/1/87 TO 12/31/87	BUDGET REMAINING

2540	PLANT MAINTENANCE:			
110	SALARIES/CUSTODIANS	58,225	29,449	28,776
120	TEMP. SALARIES	2,480	0	2,480
210	GROUP HEALTH INSURANCE	5,030	384	4,647
220	SOCIAL SECURITY	4,341	2,116	2,225
240	RETIREMENT	1,275	504	771
250	WORKMEN'S COMP.	5,400	4,329	1,071
290	DISABILITY INSURANCE	275	129	146
411	WATER	500	0	500
423	SNOW REMOVAL	2,000	0	2,000
424	BOILER ALARM	250	100	150
430	REPAIRS & MAINTENANCE	12,050	10,244	1,806
442	EQUIPMENT RENT	250	0	250
521	PROPERTY INSURANCE	9,169	2,502	6,667
522	LIABILITY INSURANCE	4,788	61	4,727
580	TRAVEL	95	0	95
610	SUPPLIES	10,031	3,883	6,148
622	ELECTRICITY	20,500	5,447	15,053
623	GAS	75	8	67
624	FUEL OIL	22,500	0	22,500
690	OTHER REPAIR SUPPLIES	2,300	1,067	1,233
730	EQUIPMENT	1,630	1,380	250
2543	GROUNDS:			
430	PURCHASED SERVICES	1,000	0	1,000
2545	TRUCK & TRACTOR:			
430	REPAIRS, GAS	700	52	648
521	INSURANCE	900	1,058	(158)
	TOTAL REPAIR & MAINTENANCE	165,764	62,714	103,050

2550	PUPIL TRANSPORTATION:			
25505100	CONTRACTED SERVICES	53,800	21,520	32,280
	ATHLETICS	(13,600)	0	(13,600)
25506100	FIELD TRIPS	4,000	0	4,000
25505113	TUITION STUDENT TRANSPORT	10,500	2,336	8,164
	TOTAL PUPIL TRANSPORT.	54,700	23,856	30,844

25608900	SCHOOL SHARE/FOOD SERVICE	7,000	0	7,000

46666	CLEARING ACCT EXPENSE	0	0	0
46666	CLEARING ACCT RECEIPTS	0	0	0

	DEBT SERVICE:			
51008300	TAX ANTICIPATION INTEREST	6,500	2,184	4,316

	TOTAL EXPENSES	1,691,507	752,447	939,060

TOWN OF PROCTOR SCHOOL DISTRICT

PFP ACCOUNTS

PERIOD OF JULY 1, 1987-DEC. 31, 1987

PFP CURRENT ACTIVITY

BALANCE JULY 1, 1987 9,699.64

REVENUE:

SAVINGS INTEREST	453.36
TRANSFER FROM ACTIVITY NO. 2	35,792.22

DISBURSEMENTS:

WORKSHOPS	154.40
TEACHER-IN-SERVICE	
COMMUNITY & SCHOOL	
ENRICHMENT	12,425.80
CONFERENCES	1,043.46
TRAVEL	
EXTRA CURRICULAR	766.12
DUES	353.00
RENUMERATION	964.35
BANK CHARGES	45.00

TOTAL DISBURSEMENTS 15,752.13

BALANCE DEC. 31, 1987 30,193.09

TOWN OF PROCTOR SCHOOL DISTRICT

PFP ACCOUNTS

PERIOD OF JULY 1, 1987-DEC. 31, 1987

PFP STUDENT SCHOLARSHIP

BALANCE JULY 1, 1987 6,714.69

REVENUE:

SAVINGS INTEREST	11.29
INVESTMENT INCOME	270.32

BALANCE DEC. 31, 1987 6,996.30

PFP PERSONNEL ASSISTANCE

BALANCE JULY 1, 1987 25,227.41

REVENUE:

SAVINGS INTEREST	65.47
INVESTMENT INCOME	765.73

BALANCE DEC. 31, 1987 26,058.61

PFP ACTIVITY NO. 2

BALANCE JULY 1, 1987 35,489.12

REVENUE:

SAVINGS INTEREST	705.26
TRUST INCOME	15,524.16

DISBURSEMENTS:

TRANSFER TO CURRENT ACTIVITY 35,792.22

BALANCE DEC. 31, 1987 15,926.32

TOWN OF PROCTOR SCHOOL DISTRICT

ROOF FUND

PERIOD OF JULY 1, 1987-DEC. 31, 1987

BALANCE JULY 1, 1987 11,481.57

REVENUE:

INTEREST 300.62

BALANCE DEC. 31, 1987 11,782.19

PROCTOR HIGH SCHOOL ATHLETIC ACCOUNT
December 31, 1986 - June 30, 1987

Balance December 31, 1986 \$2,563.41

Receipts:

Basketball Cash Box	\$ 25.00
Playoff Game/Basketball	234.00
T/O Pr. Budget Monies	1,070.00
Flea Market	125.00
Basketball Fan Bus	32.00
Interest	40.23
Total Receipts	\$1,526.23

Disbursements:

Jr. Hi Boys BB Tourn. Fee	\$ 15.00
Basketball/Baseball Officials	2,211.68
Custodial/Basketball	120.00
Scorekeeper/Basketball	180.00
Headmaster's/Basketball Tourn.	234.00
Golf Coach/Flea Mkt. Monies	125.00
Basketball Tourn. Fan Bus	32.00
CVGAL Banquet	80.00
CVGAL Plaque	98.50
CVGAL Mileage Equalization	76.00
MVL Mileage Equalization	57.88
Gift Certificate	25.00
Golf Dues	5.00
Total Disbursements	\$3,260.06

Balance - June 30, 1987 \$ 829.58

*This report is based only on the Athletic Checking Account maintained at Proctor High School. Extra-curricular salaries, transportation and major supplies are reflected in the Town School District Budget.

As of 1986-87 school year all monies received from Basketball games and Season tickets are deposited into the Town of Proctor Accounts for budget purposes.

TOWN OF PROCTOR SCHOOL DISTRICT

STUDENT ACTIVITY FUNDS

Schedule of Cash Receipts, Disbursements and changes in Account Balances
for the Fiscal Year Ended June 30, 1987

Account	Balance 6/30/86	Receipts	Disbursements	Balance 6/30/87
Athletic	\$ 629.80	\$5,526.23	\$5,326.45	\$ 829.58
Library	44.77	933.29	890.46	87.60
Honor Society	223.51	4.47	152.00	75.98
Summer School	205.28	341.98	45.68	501.58
Class 1985	586.66	26.64	50.00	563.30
Class 1986	210.22	8.88	-0-	219.10
Class 1987	1,507.91	2,940.41	3,765.95	682.37
Class 1988	1,186.68	1,975.95	1,260.65	1,901.98
Class of 1989	378.63	472.84	70.74	780.73
Class 1990	(1.19)	779.80	205.50	573.11
Class 1991	625.75	1,251.13	1,648.00	228.88
Class 1992	-0-	658.64	116.00	542.64
Student Council	90.24	1,991.53	1,922.30	159.47
Art Club	223.64	17.86	241.50	-0-
Student Pay Phone	-0-	299.28	299.28	-0-
Vt. Mini Grants	-0-	300.00	300.00	-0-
U.S. History	-0-	1,005.00	1,005.00	-0-
Candy Sale	124.83	1,881.94	1,861.50	145.27
Guidance	-0-	414.00	419.00	(5.00)
Music	(28.50)	429.15	443.82	(43.17)
Assembly	419.15	409.41	717.05	111.51
S.A.D.D.	219.76	181.81	225.47	176.10
School Store	20.66	3.67	6.80	17.53
Petty Cash	102.24	1,449.91	1,455.25	96.90
Proctorian	(912.78)	6,468.80	4,613.54	942.48
Copy Machine	-0-	12.78	-0-	12.78
Home Ec.	(.77)	212.60	129.03	82.80
Drama	6.20	.06	-0-	6.26
Cheerleaders	88.07	64.47	60.00	92.54
Close-Up	156.15	8.94	-0-	165.09
Total	\$6,106.91	\$30,071.47	\$27,230.97	\$8,947.41

NAME	COLLEGE	DEGREE CREDITS BEYOND BACHELORS & MASTERS	YRS. TEACHING EXPERIENCE	YRS. IN PROCTOR	SALARY
Abrahamson, Howard R.	B.A. (Univ. of Mass.)	63	25		\$ 26,980.00
Althoff, Otto T.H.	B.A. (Castleton State)	10	13	25 4	\$ 23,998.00
	A.S. (Castleton State)				
	M.A. (Castleton State)		9	6	\$ 22,720.00
Blair, Lynne D.	B.S. (S.U.N.Y. at Cortland)	54	1		\$ 14,200.00
Blanchard, Joan L.	B.S. (Castleton College)	--	8	1	\$ 18,460.00
Bloodworth, Arlen E.	B.A. (Castleton College)	12	12	6	\$ 21,442.00
Brown, Mortimer	B.S. (Castleton College)	22	14	11	\$ 23,572.00
Burke, Maureen G.	B.S. (Univ. of Notre Dame)	42	13	8	\$ 24,424.00
Cameron, Virginia	B.A. (Iowa Wesleyan)	15		12	
	M.A.T. (U.V.M.)				\$ 105.00 Per Student
Canary, James L.			11	6	\$ 21,868.00
Clark, Lucinda	B.S. (Keene State College) Keene, N.H.	34	20	8	\$ 26,980.00
Colman, Marilyn F.	B.S. (U.V.M.)	59	13	13	\$ 23,572.00
Cook, Dianne A.	M.A. (Univ. of Alabama)	31	16	15	\$ 26,980.00
	B.S. (College of St. Joseph)	50	3	3	\$ 16,756.00
Costello, Mary Jean	B.S. (Castleton College)	34½	15	14	\$ 24,850.00
Cox, Avery, Sharon B.	B.A. (Castleton College)	6	9	9	\$ 20,590.00
Curtis, Gail P.	M.Ed. (Castleton College)		27	23	\$ 26,980.00
Drinwater, Lydia R.	B.S. (College of St. Joseph the Provider)	59	7	6 (15%)	\$ 2,832.90
Ezzo, Samuel H.	B.S. (Castleton College)	15	10	1	\$ 20,153.13 (Prorated)
Fair, Joann B.	B.S. (Castleton College)	13			
Fish, Raymond R.	B.A. (College of St. Joseph)		16	1	\$ 24,500.00
	M.S. (College of St. Joseph)		34	1	\$ 34,500.00
Flory, Joseph J.	B.S. (Castleton College)	33			
Fressie, Francis J.	B.S. (State Univ. of N.Y., Binghamton)	65			
	M.A. (State Univ. of N.Y., Albany)				

Griffith, Marilyn R.	B.S. (St. Joseph the Provider)	26	17	17	\$ 21,442.00
Hansen, Bruce R.	B.A. (Montclair State)	51	29	20	\$ 26,980.00
Kaldy, John E.	B.S. (Castleton College)	50	18	8	\$ 33,600.00
	M.A. (Castleton College)				
Kent, Gail	B.S. (U.V.M.)	30	13	10	\$ 23,572.00
Losco, Patricia K.	B.S. (Bishop DeGosbriand)	22		17	\$ 21,442.00
May, Catherine B.	B.S. (Castleton College)	38.5	11	11	\$ 21,868.00
O'Doherty, Cecilia A.	B.S. (Springfield College)	--	4	3	\$ 15,904.00
Orvis, Leon G.	B.S. (Castleton College)	15	23	20	\$ 26,980.00
	M.A. (St. Michael's College)				
Pluta, Michael J.	B.S. (U.V.M.)	15	4	4	\$ 16,330.00
Ratti, Joan B.	B.S. (Castleton College)	28	9	9	\$ 19,738.00
Rusin, Rosemary A.	B.S. (Castleton College)	12	7	5 (90%)	\$ 17,764.20
	M.A. (College of St. Joseph the Provider)				
Sevigny, Raymond A.	B.S. (Castleton College)	42	7	1	\$ 19,312.00
Sherman, Madeline S.	B.A. (S.U.N.Y. Albany)	18	17	15	\$ 26,980.00
Smith, Virginia T.	M.L.S. (S.U.N.Y. Albany)				
	B.A. (Douglas College, New Jersey)	11	8	2 (80%)	\$ 14,768.00
Stahle, Barbara V.	B.S. (Salem State College)	22	11	11	\$ 22,720.00
	M.A. (C.S.J.P.)				
Stoddard, Nancy C.	B.S. (Castleton College)	44	24	23	\$ 23,572.00
Swanson, Robert W.	B.M. (New England Conservatory of Music, Boston, Mass.)	15	12	3	\$ 21,442.00
Vita, Pauline M.	B.S. (U.V.M.)	55	25	21	\$ 26,980.00
Wager, Paul F.	B.S. (Univ. of Arizona)	30	15	15	\$ 23,572.00
Ward, Robert L.	B.S. (Castleton College)	37	25	25	\$ 26,980.00
	M.A. (Castleton College)				

EXTRA CURRICULAR ACTIVITIES:

Boys Varsity Soccer	1,031.00
Boys J.V. Soccer	334.00
Boys Jr. High Soccer	394.00
Girls Varsity Field Hockey	
Girls J.V. Field Hockey	1,031.00
Girls Jr. High Field Hockey	394.00
Boys Varsity Basketball	1,467.00
Boys J.V. Basketball	838.00
Boys Jr. High Basketball	492.00
Girls Varsity Basketball	1,467.00
Girls J.V. Basketball	838.00
Girls Jr. High Basketball	492.00
Boys Varsity Baseball	1,066.00
Girls Varsity Softball	1,066.00
Yearbook	616.00
Senior Class Advisor	217.00
Senior Class Advisor	217.00
Student Council Advisor	311.00
Dramatics	150.00
Flag Unit	150.00
Majorettes	250.00
Marching Band	
Abrahamson, Kirk W.	\$
Wright, Richard	\$
DuBois, David	\$
O'Doherty, Cecilia Anne	\$
Carrington, Nicola	\$
Fish, Raymond	\$
Hughes, John	\$
Tracy, Paul E.	\$
Shortsleeve, Judy	\$
Barker, Edward	\$
Clough, Wayne	\$
Carter, Glenn	\$
Wright, Richard	\$
Sherman, Madeline	\$
Clark, Lucinda	\$
Vita, Pauline	\$
Pluta, Michael	\$
Baccei, Donna	\$
Baccei, Donna	\$
Swanson, Robert W.	\$

THE FOLLOWING SALARIES ARE 1987-1988

CUSTODIANS:

Davis, George P.	Proctor High School-Custodian	\$7.64 Per Hr.
Howe, L. Don	Proctor Elementary School-Custodian	\$8.80 Per Hr.
Longley, Nancy J.	Proctor Elementary School-Part-Time Custodian	\$5.00 Per Hr.
Rantanen, Kevin K.	Proctor High School-Custodian	\$6.76 Per Hr.

HOT LUNCH PERSONNEL:

Austin, Ellen	Proctor High School-Cook	\$5.25 Per Hr.
Curtis, Marlene	Proctor Elementary School-Cook	\$4.00 Per Hr.
Gile, Nancy	Proctor High School-Assistant Cook	\$5.75 Per Hr.
Hogan, Pauline	Proctor Elementary School-Cook	\$4.00 Per Hr.
Oakman, Ann	Proctor High School-Cook	\$5.25 Per Hr.
Senecal, Marlene	Proctor Elementary School-Head Cook	\$10,000.00

SECRETARIES:

Blanchard, Bonnie	Proctor High School-Secretary	\$6.80 Per Hr.
Kapitan, Sheila	Proctor Elementary School-Secretary	\$6.80 Per Hr.
Wright, Joan	Proctor High School-Part-Time Secretary	\$6.65 Per Hr.

AIDES:

Longley, Nancy	Proctor Elementary School-Aide	\$5.24 Per Hr.
Murdock, Carol	Proctor Elementary School-Special Education-Aide	\$5.75 Per Hr.
Murray, Kim	Proctor High School-Resource Room-Aide	\$5.87 Per Hr.

ENROLLMENT BY GRADES

THREE YEAR COMPARISONS

Elementary													Jr. & Sr. High School			Horizontal Totals		
	K	1	2	3	4	5	6	7	8	9	10	11	12	1987	1986	1985		
1987-1988	38	17	27	20	32	24	28	23	27	32	32	40	38	378				
1986-1987	19	27	18	30	24	25	23	27	30	37	39	38	50		387			
1985-1986	35	17	36	22	28	21	29	30	24	39	39	53	37			440		

	1987-1988				1986-1987				1985-1986			
Elementary	K-6				186				166			
Junior High	7-8				50				57			
Senior High	9-12				142				164			

COSTS PER PUPIL FIVE-YEAR AVERAGES (Based Upon School Fiscal Years)

	1986-1987	*1985-1986	1984-1985	1983-1984	1982-1983
Elementary	(not avail- able from State Dept. until April 1988.)	\$2,800.00	\$2,710.00	\$2,498.00	\$2,274.00
Jr.-Sr.		\$3,500.00	\$3,181.00	\$2,530.00	\$2,506.00

* At this time these are still only State Average estimates. All work has not been completed to give us the accurate figure yet per State Dept. of Education.

RUTLAND CENTRAL SUPERVISORY UNION

1987 - 1988 BUDGET

Code	2321	Total Budget	Proctor's Share
110	Superintendent's Salary	\$41,195.00	\$ 14,418.25
110	Administrative Assistant Salary	16,050.00	5,617.50
110	Secretary - Treasurer	450.00	157.50
210	Health Insurance-Zani & Molnar	3,068.00	1,073.80
220	Social Security-Zani & Molnar	4,125.00	1,443.75
230	Life Insurance-Zani & Molnar	150.00	52.50
240	Retirement-Molnar	674.00	235.90
250	Workmen's Comp-Zani & Molnar	162.00	56.70
260	Unemployment Comp-Zani & Molnar	158.00	55.30
300	Audit-Wendall Taylor	1,000.00	350.00
430	Computer Maintenance Contract	2,000.00	700.00
431	Repair & Maintenance	200.00	70.00
440	Maintenance Contracts	950.00	332.50
450	Rent-including utilities	11,340.00	3,969.00
515	Travel	1,000.00	350.00
515	Conferences-Zani	450.00	157.50
521	Fire, Liability Ins.-& Bonding Policies	1,300.00	455.00
530	P.O. Box Rent, Postage, Etc.	1,850.00	647.50
530	Telephone	3,500.00	1,225.00
610	Copy Paper	800.00	280.00
610	Printed Stationery	300.00	105.00
610	General Office Supplies	2,200.00	770.00
610	Computer Supplies & Programs	800.00	280.00
640	Superintendent's Subscriptions	300.00	105.00
730	New Computer	5,886.00	2,060.10
732	New Furniture	200.00	70.00
810	Superintendent's Dues	650.00	227.50
850	Contingency	300.00	105.00
Code	2520		
110	Business Manager's Salary	19,260.00	6,741.00
110	Bookkeeper's	14,170.00	4,959.50
210	Health Insurance	5,332.00	1,866.20
220	Social Security	2,390.00	836.50
230	Life Insurance	154.00	53.90
240	Retirement	-0-	-0-
250	Workmen's Comp.	94.00	32.90
260	Unemployment Comp.	230.00	80.50
270	Tuition Reimbursement	320.00	112.00
515	Travel	550.00	192.50
Total Budget		\$143,558.00	\$50,245.30

RUTLAND CENTRAL SUPERVISORY UNION SCHOOL DISTRICT 1987-1988

Basis for Budget Support: Number of full-time teachers plus percentages for part-time teachers.

Proctor - 40 Teachers - 35%

Rutland Town - 36 Teachers - 31%

West Rutland - 39 Teachers - 34%

PROCTOR 40 - 35% X \$143,558.00 = \$50,245.30 divided by 4 =
 3 payments @ \$12,561.32
 1 payment @ \$12,561.34

RUTLAND TOWN 36 - 31% X \$143,558.00 = \$44,502.98 divided by 4 =
 3 payments @ \$11,125.74
 1 payment @ \$11,125.76

WEST RUTLAND 39 - 34% X \$143,558.00 = \$48,809.72 divided by 4 =
 4 payments @ \$12,202.43

The Schedule of Quarterly Payments are as follows:

First Payment Due and Payable	July 1, 1987
Second Payment Due and Payable	October 1, 1987
Third Payment Due and Payable	January 1, 1988
Fourth Payment Due and Payable	April 1, 1988

TOWN OF PROCTOR
BIRTHS

Date of Births	Name of Child	Name of Father	Name of Mother
1987			
January 27	Corissa Marie Hetzel	James Gerard Hetzel	Darlene Marie Caggige
January 31	Jesse Cox Ellington IV	Jesse Cox Ellington III	Elaine Louise Traegler
February 17	Samantha Lynn Loso	William Arthur Loso	Patricia Lynn Anderson
February 19	Ryan Franklin Cameron	Ronald Francis Cameron	Deborah Lori Rider
February 24	Angela Maria Champagne	William Elmer Champagne	Rosa Bernardo
March 4	Bryant Mitchell Garrow	Francis Eugene Garrow	Janice Elaine Fairbanks
April 21	Justin Michael Piontek	Walter Edward Piontek Jr.	Rosemarie Hetzel
April 24	Jennifer Thomasin Crowley	Dean Allen Crowley	Linda Susan Noyes
April 29	Frank Vincent Grochot	Richard Frank Grochot	Bonnie Lynn Johnson
June 20	Michael Hart Brough	Timothy Sean Brough	Mary Winifred Hart
June 22	Kevin John Clark	Robert John McMahon	Tina Louise Clark
July 30	Joan Beverly White	Cecil Douglas White	Leona May Culver
August 8	Olivia Ann Kish	Andrew Francis Kish	Kelly Gene Vibbard
September 1	Samuel Theodore Parker	Robert Edward Parker	Gerri Louise Germond
September 13	Derrick Donald-David Wood	Donald Lee Wood	Joanne Lee Knox
September 19	Derik Michael Jensen	Roland Eugene Jensen	Nancy Jane Rice
October 22	Kyle Sean Thornton	Jason Alby Thornton	Sue-Ellen Marceau
December 2	Elizabeth Devlin Moran	Michael James Moran	Eileen Devlin

TOWN OF PROCTOR

MARRIAGES

Date of Marriage	Name of Contracting Parties	Residence
January 11	Edward M. Mattell Edith C. Parker	Proctor W. Rutland
April 11	Michael Dean Ackley Holly Elizabeth Groeger	Proctor Proctor
April 25	Merton Henry Bombard Constance Mary Pentek	Rutland Proctor
May 9	Kevin Alan Blanchard Sharon Louise Tilden	Proctor Proctor
May 23	Michael Carlton Kellog Karen Ann Patch	Proctor Proctor
July 18	Mark H. Castor Mary A. Lane	Proctor Proctor
August 1	Stephen Lee Alexander Irene Esther Capen	Proctor Danby
August 1	Edwin A. Bigelow Diann L. Casavant	Proctor Proctor
August 8	David F. Gonyea Jr. Eugenia M. Navarette	Rutland Proctor
August 22	Martin T. McCormack Jr. Teresa C. Fritschka	Rutland Proctor
August 23	Christopher Morgan Slack Candace Louise Bishop	Rutland Proctor
September 19	Joseph Michael Tanner Theony Lee Kalinen	Proctor Proctor
October 3	Mark Myron Francis Debra Lynn Trombley	Castleton Proctor
October 24	James Paul Mason Janice Lynn Sagi	Maine Proctor

TOWN OF PROCTOR

DEATHS

Name of Decedent	Resident	Age	Date of Death
Mary A. Buggiani	Proctor	82	January 3
Elsa F. Dill	Proctor	85	January 5
Edith L. Undeen	Proctor	78	February 11
Otto L. Anderson	Proctor	91	February 12
Adrian E. Thibault	Proctor	87	February 18
Madeline M. Ladabouche	Proctor	78	February 26
Jennie R. Gladski	Proctor	62	March 6
Marion Baccet	Proctor	83	March 24
Marguerite S. Duskett	Proctor	71	April 20
Mary A. Gurbach	Proctor	75	April 30
Ralph E. Tillberg	Proctor	76	May 10
Andrew Illinski	Proctor	95	June 5
G. William Ianni	Proctor	42	June 12
Stephen Kramarich	Proctor	36	August 9
Katherine M. Champine	Proctor	85	September 6
Alverta M. King	Proctor	83	October 9
Vera R. Fregosi	Proctor	75	October 11
Tilson Francis Frappier	Proctor	69	November 12
Gladys Hull Hopkins	Proctor	95	December 14
S. Mary Kivisto	Proctor	94	October 14

Town of Proctor, Vt.
Annual Meeting
March 2, 1987

Meeting opened by Moderator, Ted Pendleton at 7:00 P.M.
The Warning of the Annual Meeting of the Town of Proctor was read by the Moderator. (A Copy of the Warning is attached and becomes part of these minutes.)

Art. 1- To hear and act on the reports of the Town Officers.

Motion made to accept the reports of the Town Officers as printed. The Motion was seconded. The Moderator asked if there was any discussion.

Roy Pilcher asked the question as to the report that appeared on Page 76 regarding Student Activities Funds as to the reason this appeared since there were no Town funds involved. He explained the reason for asking the question regarding a school account would show reason for for his next question regarding the Town Report. Mrs. Lanphere explained that this appeared as a result of the previous audit report. Mr. Pilcher said that he did not see a report of the Fire Department and that in the written report on Page 50 made mention of various donations given to organizations by the Fire Department. It was pointed out that on Page 23 of the Audit report was the disbursement budget of the Fire Department as to use of Town Funds and that the donations to various organizations was through the Sutherland Falls Hose Co. and funds of their own.

Since there was no further discussion the Moderator gave the Motion to accept the reports of the Town Officers as printed. Motion so carried by voice vote.

At this time the Town Meeting was recessed to go to the Town of Proctor School District Annual Meeting.
The Moderator opened the Town of Proctor School District Annual Meeting at 7:06 P.M.
The Warning of the Town of Proctor School District Annual Meeting was read. (A copy of the Warning is attached and becomes part of these minutes.)

At this time the Moderator recessed the Town of Proctor School District Annual Meeting to return to the Town of Proctor meeting.

The recessed Town of Proctor Annual Meeting was then declared back in order and would be picked up with Art. 2.

Art. 2- Shall the Town empower and authorize the Town Treasurer to collect its taxes pursuant to Article 11, Subchapter 133 of Title 32, V.S.A.?

The Motion was made to adopt Article 2. Motion was seconded. There was no discussion and motion to adopt article 2 was carried by voice vote.

Art. 3- Shall the Town collect its taxes on real and personal property in three installments on September 10, January 10 and May 10 for the period of July 1, 1987 to June 30, 1988 and shall each delinquent installment bear interest at the maximum rate as provided for in 32 V.S.A. 4873, per month from the date thereof?

Motion made to accept Article 3. Motion seconded.

Question asked as to maximum amount of interest. Interest is charged at 1% for the first three months and 1½% thereafter.

Motion to adopt article 3 so carried by voice vote.

Art. 4- To transact any other business that may legally come before the meeting.

Arthur Sanborn, Representative, was present to answer any questions that anyone might have regarding activities in Montpelier. Since there were no questions the Moderator then recessed the Town Of Proctor Annual Meeting until Tuesday the day of March at 10:00 A.M. at the High School to vote on the following matters to wit:

1. To Elect a Moderator for the ensuing year.
2. To elect other Town officers as required by law.

Polls will be open from 10:00 A.M. to 7:00 P.M.

At this time Charles Nichols, Jr. explained that the 100th Anniversary of the Incorporation of the Town of Proctor was November 18, 1986, however due to the time of year and certain circumstances an observance of this was not done. There has been a meeting of various organizations and business people regarding coming up with a plan for celebration of this event. It is the hope of this committee to celebrate the 4th of July and the 100th anniversary together in a "Come Back To Proctor Day". The group has come up with several ideas and would welcome suggestions from anyone and also invite anyone to attend their next meeting.

The Moderator then reconvened the recessed Town of Proctor School District Annual Meeting.

Art. 1- To hear and act upon the reports of the Town School District.

Motion was made to accept the reports of the Town of Proctor School District as printed. Motion seconded. Correction noted on Page 68 as typing error in the amount of Incoming Tuition. Amount should read \$51,036.33 and not \$510,036.33.

The Moderator asked the maker of the motion and the maker of the second if they would accept this correction as an amendment to accept the reports as corrected this could be treated as part of the main motion. There was no objection from the maker or the seconder of the motion. Warren McCullough asked as to why there was not a report from the Superintendent, School Board nor an audit report contained in the annual report.

Betty Lanphere, Chairperson of the School Board, explained that she could not answer for the Superintendent and as to the School Board report she was out sick and unable to have this done in time but a report would be coming before the budget was done and as for the audit there was a conflict between the Board and the firm doing the audit. This was due to the amount that had been budgeted compared to the amount that came in with the engagement letter. The engagement letter was approximately \$2,000.00 more than the amount that had been budgeted therefore the Board refused to sign the agreement. Mrs. Lanphere explained that an agreement had been reached and that the audit would be done and a copy distributed to the people. Mr. McCullough asked as to when this letter was received. Mrs. Lanphere said that she did not know as it went to the Supervisory Union Office and the Superintendent had been doing the negotiating and that an agreement was not reached until last week at which time the agreement was signed.

Charles Nichols raised the question as how this amount could be negotiated as it was in the prior year budget. John Zawistoski explained that it was not in the prior years budget and made reference to the current budget which would contain the amount of funds budgeted to pay for the audit of the prior year.

Roy Pilcher asked that the School Board comment on how the school lunch program was doing this current year as the Board as the authority to terminate it. Mrs. Lanphere reported that the food service program as of January was doing very well and at this point they had not had to draw any funds appropriated in the general budget. Mr. Pilcher made reference to Page 85 and the fact that since the food service was doing very well it seemed completely inadequate that some personnel were receiving \$3.45 per hour. Mr. Pilcher asked that it be the sense of the meeting that the School Board take this under advisement to increase this amount of \$3.45 per hr. Mrs. Lanphere thanked Mr. Pilcher for his concern and said the Board would take this under advisement.

John Zawistoski made reference to page 69 in the report and expressed his concern that in the first half of this year's budget there is considerable detail as to the budget amount and actual expenditure through December 31, 1987 and that the format used seemed to be the format that would be normally used but expressed concern that on pages 66 & 67 the report for the completed year of July 1, 1985 to June 30, 1986 is only a statement of general categories with no detail under it. The question was asked if the records were kept at the Central Office and if so was there some reason these were not supplied for the Town Report and if the figures for the first half of the current year could be generated those for the year 85-86 should have been able to generate also. Mrs. Lanphere reported that those were kept at the Central Office. Sid Jones stated that at the time of going to print of the Town Report that a report had not been received from the Central Office for putting in the Town Report for the period

of July 1, 1985 to June 30, 1986. Mr. Zawistoski said he hoped the Board would look into the Central Office and resolve the problem for without detail it was virtually impossible for anyone at the meeting to ask questions as to make up of these figures other than the first six months of this year. He explained that this does not require an audit other than to verify the figures to supply this detail.

Roy Pilcher asked the question as to the amount of \$2,000.00 in the school budget for snow removal as to who this was contracted out to. Warren McCullough said this was done by the Town of Proctor Highway Dept.

Mr. Pilcher then asked as to where in the Highway Dept. does this \$2,000.00 appear. Mr. McCullough referred to Page 17 of the audit report under labor and trucking which also contains the amount for mowing of cemetery and Taranovich Recreational field.

The Moderator asked if there was any further discussion. Since there was no further discussion the Moderator gave the Article to accept the reports of the School District as corrected. Motion so carried by a voice vote.

Art. 2- Shall the Town School District collect its taxes on real and personal property in three installments on September 10, January 10 and May 10th for the period of July 1, 1987 to June 30, 1988 and shall each delinquent installment bear interest at the maximum rate as provided for in 32 V.S.A. 4873 per month from the due date thereof?

Motion made to adopt article 2. Motion seconded.

Roy Pilcher raised the question of this article as the School District does not collect taxes so why was this article in the Warning? The matter of the necessity of this article will be cleared with either the School District Attorney or the Town Agent prior to placement in future warnings. The Moderator ruled the motion to be in order and gave the article.

Motion to adopt Article 2 so carried by voice vote.

Art. 3- To transact any other business that may legally come before the meeting.

Warren McCullough brought up the matter of having appear in the Annual Report the minutes of the regular annual meeting and special meetings. John Zawistoski said he thought that this had been brought up and discussed at a prior meeting and that it was the sense of that meeting to include the minutes in the annual report.

Motion made that it be the sense of this meeting that the minutes of all regular meetings including this one and all special meetings of the School District be printed in the Annual Town Report. Motion seconded and so carried.

John Zawistoski requested that the Clerk review prior years minutes and note in the minutes of this meeting if there was a motion that it was the sense of the meeting to have both the minutes of the Town and Town School District regular and special meetings printed in the Town report. Sid Jones, Clerk did review prior year minutes and found that at the Annual Meeting of March 5, 1984 it was the sense of the meeting to have both the Town and Town School District minutes for the subsequent year printed in the Annual Report.

Town of Proctor School District Annual Meeting March 3, 1987

John Zawistoski asked the Board if they had any idea as to when the audit of the School District was to start? Mrs. Lanphere replied that it was supposed to start the 15th day of March. Mr. Zawistoski said that whether the audit was done or not it seemed that a detail of the figures for 1985 -1986 should be provided in the same format as that for the first six months of this year in the report. Mr. Zawistoski moved that it be the sense of the meeting that at the time the information is submitted to the voters for the Annual Budget Meeting that a detailed report of the budget and expenditures for the fiscal year July 1, 1986 to June 30, 1987 be produced to the voters of the Town of Proctor.

Motion seconded and so carried by voice vote.

Herman Fishbein moved that it be the sense of the meeting that each year in the Annual Report that there be a narrative report by the Superintendent and the School Board discussing the history of the prior year.

Motion seconded and so carried by voice vote.

Rev. Michael Moran raised the question as to what was meant by acceptance.

The Moderator explained his interpretation that in this case acceptance implies accepting the reports as distributed by the Town Officers or School District Officers. It is an approval of the fact that they have been submitted and you haven't rejected them as not being enough of a report. The people do have the option of rejecting the reports as printed.

The Moderator asked if there was any further business to be brought up. Since there was none the meeting was recessed until Tuesday the 3rd day of March at 10:00 A.M. at the High School in the Town of Proctor, to vote on the following matters, to wit:

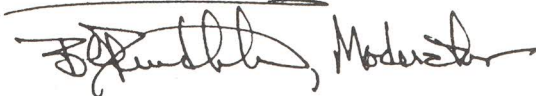
1. To elect a Moderator for the ensuing year.
2. To elect other School District Officials as required by law.

Polls will be open at the recessed meeting from 10:00 A.M. to 7:00 P.M.

Respectfully


Sid Jones
Clerk

Attest:



Town of Proctor School District Annual Budget Meeting
May 19, 1987

The Moderator opened the meeting at 7:00 P.M.

The Moderator read the warning of the Town of Proctor School District annual budget meeting.

The Moderator recessed the School District meeting to go to The Town of Proctor Annual Budget Meeting.

The Moderator reopened the recessed School District Meeting at 7:10 P.M.

The Moderator referred to article 2 of the School District Warning regarding In-Town busing which would reflect on the amount to be voted in article 1 and that a motion would be in order to take up article 2 out of order.

Motion made and seconded to take up Article 2 out of order.

Motion seconded and so carried by voice vote, two-thirds maj.

Art.2- Shall the voters of the Town School District vote an amount not to exceed \$11,500.00 for support of In-Town Busing for the period of July 1, 1987 to June 30, 1988.

Motion made and seconded to adopt Article 2.

Question asked as to why this was placed as a separate article and is the Board in favor of this article.

Betty Lanphere explained that this was placed as a separate article due to having been turned down previous year and that the Board took no position on this article.

It was explained that the amount of \$28,700.00 in the budget under contracted services was transportation for Vo-Tech students and some special ed transportation.

Question asked as to amount of estimated tuition transportation and what this represented. It was explained that Bud Skjetne had been making a run at his own expense picking up tuition students for about two and a half months with stops by the Rutland Town Elementary School, Mendon Store then down Stratton Road and Gleason Road and that the Board took the position that in the hopes of attracting more tuition students they accept the rest of the expense for the balance of the year. Prior to the Board taking over this expense three additional tuition students had been picked up.

Motion for the Town School District to vote an amount not to exceed \$11,500.00 for support of in-town busing for the period of July 1, 1987 to June 30, 1988 so carried.

Art.1- Moderator Pendleton now explained that the amount for article 1 would be \$1,691,502.00 for support of the schools which would include the amount of \$11,500.00 as approved in article 2.

Motion made and seconded to vote the amount of \$1,691,502.00 for support of the public schools for the period of July 1, 1987 to June 30, 1988.

Question asked as to the status of the audit for 1985-1986. It was explained that the audit has been completed and that the first two columns of the budget sheets reflect the figures in the audit.

Betty Lanphere explained that increases in some areas were due to settlement of contracts with a 6% increase, addition of a full time aide, additional staff electing option of twenty-two pays, new computer in Guidance, Elementary School Librarian increased time, administration salaries and under

Town of Proctor School District Annual Budget Meeting
May 19, 1987

plant maintenance addition of part time person or overtime. Richard Zani also explained that the Proctor School system would be going through the Public School Approval process. The Moderator then gave the question "Shall the Town School District vote the amount of \$1,691,502.00 for the support of the public schools for the period of July 1, 1987 to June 30, 1988."

Results of paper ballot vote on article No. 1.

Yes 101 No 54 Spoiled 1


Motion to approve article 1 so carried.

Art.3- To transact any other business that may legally come before said meeting.

Motion made and seconded to adjourn.

Motion so carried.

Respectfully,


Sid Jones
Clerk

Town of Proctor
Annual Budget Meeting
May 19, 1987

The Moderator opened the Town of Proctor Annual Budget Meeting at 7:05 P.M. The Moderator said a motion to waive reading of the warning would be in order. Motion made to waive reading of the warning. Motion was seconded and so carried by a voice vote. Moderator Pendleton then declared the Town of Proctor Annual Budget meeting recessed until Wednesday night the 20th of May 1987.

May 20, 1987

Moderator Pendleton opened the recessed Annual Budget Meeting of the Town of Proctor at 7:00 P.M.

The Moderator asked that all take a moment of silence in memory of Ralph Tillberg who served the Town of Proctor in many ways including Assistant Town Clerk and Treasurer, Town Service Officer, Justice of the Peace and zoning administrator, who passed away recently.

The Moderator read the Warning of the Town of Proctor Annual Budget Meeting.

Art.1- Shall the Town pursuant to the provisions of Section 141 of Title 22 V.S.A. contract the Proctor Free Library to furnish books to the inhabitants of the Town of Proctor free and to appropriate money in the amount of \$33,000.00 for the period of July 1, 1987 to June 30, 1988?

Motion made and seconded to adopt Article 1.

The question was asked if this amount also included in the amount of article 4. This is not included in article 4 the amount of \$33,000.00 is a separate item for the Library.

Article 1 was adopted by voice vote.

Art.2- Shall the Town vote the amount of \$205,316.00 for the maintenance and repairing of Town Highways for the period of July 1, 1987 to June 30, 1988?

Motion made and seconded to adopt article 2.

John Conant asked if someone could explain the amount for gas & oil and what areas were covered for highway improvements. Selectmen Charles Nichols explained that with the gas that the increased amount was due to filling of the 8M gallon tank every other year. Warren McCullough explained that the major part of the highway improvement was the Park Street area starting by Ojalas to Holden Ave. The area between Ojalas and Clito Baccei's needed to be dug out and rebased and then repaved.

Sanborn Partridge asked if the highway improvements included anything for a light at the Library intersection. Selectman Moran stated that it did.

John Zawistoski asked about the expenditure of approximately \$9,000.00 in highway improvements over amount budgeted. Warren McCullough explained that this amount was spent for additional work due to the fact the Town received additional State Aid which appeared in the Highway Revenues.

Town of Proctor Budget Meeting
May 20, 1987

Question was asked as to what made up the revenues under Labor and Trucking. Warren McCullough explained that this was comprised of \$2500.00 from Riverside Cemetery for mowing, \$2,000.00 from the School District for snow removal and \$2,000.00 for mowing of Taranovich Recreational field. Arthur Saceric asked if the area on West Street where the digging by the store was being done would be repaved. This was answered that it would be repaired as this came under the Wastewater Contract.

Since there was no further discussion the Moderator gave the question.

Article 2 was adopted by voice vote.

Art.-3 Shall the Town authorize the Selectmen to retain the services of a certified Public Accountant to audit the financial accounts of the Town?

Motion made and seconded to adopt article 3.

John Zawistoski asked the purpose of this article and if there was a contract since no money amount appeared in the article. Sid Jones answered that the article was to authorize the hiring of a Certified Public Accountant and that there was a contract at the Town Office for audit in the amount of \$4,850.00 and the funds for this were contained in Article 4. Also there was a contract for a compliance audit of the Pollution Control Project in the amount of \$1,500.00. The \$1500.00 for this compliance audit is covered in the Pollution Control project. Article 3 carried by a voice vote.

Article 4- Shall the Town vote the amount of \$254,174.00 for current expenses of the Town for the period of July 1, 1987 to June 30, 1988?

Motion made and seconded to adopt article 4.

Raymond Moran brought up the matter of the items in the budget for landfill operation and garbage disposal being only for the first six months due to the Board's not knowing at this time as to what was going to happen with Vicon and not having any idea at this point where the cost for this was going. It was the Board's intent that hopefully by January 1, 1988 there would be more definite information and a special meeting be called for these additional funds. There was much discussion from the floor with the feeling being that at least some estimate come up with and the funds be placed in the budget.

Paul Tracy made the motion that the main motion be amended and that the amount of \$20,000.00 be added making the amount \$274,174.00 with the \$20,000.00 specifically for landfill and garbage collection. Motion to amend was seconded.

John Zawistoski asked if the items contained in articles 5 thru article 13 were included on Page 1 of the budget report to reflect in the amount of taxes to be raised as these were normally items that appeared in the Town General Budget and if not would this not change the tax dollars to be raised and thus increase the tax rate to be set. These articles in the amount of \$32,974.00 were not reflected in the tax dollars to be raised as shown on Page 1 of the budget report.

Town of Proctor Budget Meeting
May 20, 1987

John Zawistoski made the motion to postpone action on Article 4 and the amendment until completion of Article 5 through Article 13. Motion was seconded. Motion to postpone action on Article 4 and amendment carried by voice vote.

Article 5- Shall the Town vote the amount of \$12,644.00 for support of the Regional Ambulance Service for the period of July 1, 1987 to June 30, 1988?

Motion made and seconded to adopt Article 5.

Charles Nichols, Jr. explained that this is the basic charge per capita that we are assessed for the ambulance service and that the Board supports this request. The adoption of Article 5 in support of the Regional Ambulance was approved by voice vote.

Art. 6- Shall the Town vote the amount of \$1500.00 for support of Rutland Mental Health for the period of July 1, 1987 to June 30, 1988?

Motion made and seconded to adopt article 6.

Reference was made to report sent in by Mental Health as to services provided to residents of Proctor.

Discussion was held regarding services provided to residents of Proctor by Mental Health with reference made to report submitted.

The Moderator then gave the question shall the Town of Proctor vote the amount of \$1500.00 in support of mental health. The results of a voice vote could not be determined so that the Moderator then asked for a show of hands. The adoption of article 6 so carried by a vote of 22 yes and 19 no.

Art. 7- Shall the Town vote the amount of \$2300.00 for support of Rutland Area Visiting Nurse for the period of July 1, 1987 to June 30, 1988?

Motion made and seconded to adopt article 7.

Reference made to report of Visiting Nurse for services provided to the residents. The Board expressed its support of the Visiting Nurse.

The adoption of article 7 was approved by voice vote.

Art. 8- Shall the Town vote the amount of \$600.00 for support of Southwestern Vermont Area Agency on Aging.

Motion made and seconded to adopt article 8.

Charles Nichols explained that much of this went towards the meals program and that the Board supported this request. The adoption of article 8 was approved by voice vote.

Art. 9- Shall the Town vote the amount of \$400.00 for support of RSVP for the period of July 1, 1987 to June 30, 1988?

Motion made and seconded to adopt Article 9.

Discussion as to services provided and as to involvement of residents of Proctor.

The Moderator then gave the question shall the Town support RSVP in the amount of \$400.00 for period of July 1, 1987 to June 30, 1988.

The results of a voice vote would not be determined therefore

Town of Proctor Budget Meeting
May 20, 1987

Art.9- the Moderator asked for a show of hands.
Article 9 was adopted by a vote of 26 yes and 16 no.

Art.10- Shall the Town vote the amount of \$150.00 for support of the Vermont Center for Independent Living for the period of July 1, 1987 to June 30, 1988?

Motion made and seconded to adopt article 10.

Explanation given that this was a request that was received from the Vermont Center of Independent Living whose main office was in Montpelier and that the Board did not support this request.

Rev. Michael Moran explained ~~that~~ that previously the Vermont Center had been heavily funded by the Federal Government but that this had seriously cut back. The Center provides help in modifying homes for example ramps for entrance and bathroom access. The Center offers grants up to \$1000.00 for remodeling purposes and offer peer counseling.

The adoption of article 10 was approved by voice vote.

Art.11- Shall the Town vote the amount of \$2,000.00 for support of July 4th and 100th Anniversary Celebration?

Motion made and seconded to adopt Article 11.

Explanation given by Charles Nichols of the planned events for celebration of Proctor's 100th and of the combining of this with the 4th of July.

The adoption of Article 11 was approved by voice vote.

Art. 12- Shall the Town vote the amount of \$8,000.00 for mosquito control spraying for the period of July 1, 1987 to June 30, 1988?

Motion made and seconded to adopt article 12.

Raymond Moran explained that there had been a problem with obtaining insurance to cover mosquito spraying by the Town therefor to obtain spraying by a contractor the amount of \$8,000.00 would be needed and this amount would only cover a two time spray. The Board felt that since this had been previously offered it should be placed in the warning to allow the voters to make the decision. Warren McCullough explained that each year calls are received that some people do not want their area sprayed due to the chemicals and also the problem of the operator having to breathe this during application. Warren also explained that companies have now come out with briquets which can be placed out in breeding areas. These were used last year and some were placed out in April with some more being placed probably in June. The cost of these briquets is approximately \$1500.00.

Motion made by John Zawistoski to amend the article to Shall the Town vote the amount of \$1500.00 for the briquet program for the control of mosquitos for the period of July 1, 1987 to June 30, 1988? Motion to amend seconded.

Motion to amend so carried by voice vote.

Town of Proctor Budget Meeting
May 20, 1987

Art.12

The Moderator then gave the Article " Shall the Town vote the amount of \$1500.00 for the briquet program for the control of mosquitos for the period of July 1, 1987 to June 30, 1988." Motion to adopt so carried by voice vote.

Art. 13- Shall the Town vote the amount of \$5,380.00 for support of the Marble Valley Regional Transit District for the period of July 1, 1987 to June 30, 1988?

Motion made and seconded to adopt Article 13.

Charles Nichols, Jr. explained that this is one of the things which Proctor belongs to as a member of the district however from what the Board could find out The Bus is slightly used and that the trips to Proctor are limited and that the Board was not in favor of this article.

John Zawistoski made reference to Page 4 of the budget report as to the amount spent the previous year of \$2487.00 and that this year the request amount had nearly doubled.

Charles Nichols explained that this year the Town had been assessed the amount of \$2.6924 per capita and also it was understood that the amount being charged the riders had also increased. Betty Lanphere reported that the students in Rutland Town who used to ride The Bus had stopped as the rate had been increased.

The Moderator then gave the question shall the Town vote the amount of \$5,380.00 for support of the Marble Valley Regional Transit District.

Motion to adopt was defeated by a voice vote.

The Moderator announced that now would go back to the recurring Article 4 and the amendment that was pending.

The maker of the amendment Paul Tracy and the seconder requested to withdraw the amendment. Since there was no objection the amendment was withdrawn.

Discussion was held regarding the increase in the Listers budget for personal services from \$1800.00 to \$10,000.00. It was explained that this increase was due to the implementation of a three year plan to upgrade the grand list. Also discussed was the drop in proposed budget for Umbrella Liability when most insurance costs were increasing. It was explained that the Town was on a three year policy and that the renewal occurred on this the previous year and that was when the increase occurred. Also discussed was the estimate of tax rate now with the inclusion of article 5 thru article 13. It was explained that with these articles included it would now make the Town tax rate approximately \$1.1306.

Motion made to extend the Town of Proctor Annual Budget Meeting for twenty minutes over the two hour limit. Motion seconded and so carried by voice vote.

Town of Proctor Annual Budget Meeting
May 20, 1987

Motion made by Paul Tracy to amend article 4 to read "Shall the Town vote the amount of \$295,268.00 which includes the amounts of article 5 thru article 13 with an additional \$20,000.00 for garbage and landfill for current expenses of the Town for the period of July 1, 1987 to June 30, 1988." Motion to amend was seconded.

Motion to amend was approved by voice vote.

The Moderator then gave the main motion.

The motion was approved by voice vote.

Art. 14-A. Shall the Town spend an amount not to exceed \$371.00 for the purchase of seven No. 520 Gemtor Rearstep safety belts for the fire department to be paid for from funds received by the Town from Federal Revenue Sharing Program.

Motion made and seconded to adopt article 14-A.

Motion so carried by a voice vote.

Art. 15- To transact any other business that may legally come before said meeting.


Paul Tracy made the motion that it be the sense of the meeting that the items for Health & Welfare be placed in the proposed budget and not warned as separate articles. Motion seconded and so carried by voice vote.

John Zawistoski made the motion that it be the sense of the meeting that the estimated tax rate information be provided with the budget information or at least by the date of the budget meeting. Motion seconded and so carried.

Motion made to adjourn.

Motion seconded and so carried.

Respectfully,


Sid Jones
Clerk

Town of Proctor School District
Proctor, Vermont 05765

WARNING


The legal voters of the School District of the Town of Proctor are hereby warned to meet at the High School in the Town of Proctor on Monday, February 29, 1988 at 7:05 P.M. to vote on the following matters, to wit:

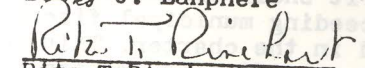
1. To hear and act upon the reports of the Town of Proctor School District.
2. To transact any other business that may legally come before the meeting.

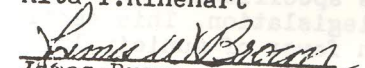
At the close of business, the meeting shall be recessed by the Moderator until Tuesday the 1st day of March 1988 at 10:00 A.M. at the High School in the Town of Proctor, to vote on the following matters, to wit:

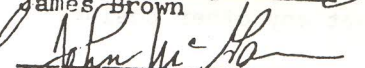
1. To elect a Moderator for the ensuing year.
2. To elect other School District Officials as required by law.

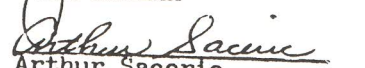
Polls will be open at the recessed meeting from 10:00 A.M. to 7:00 P.M.


Betty J. Lanphere


Rita T. Rinehart


James Brown


John McGann


Arthur Saceric
School Board

Town of Proctor School District
January 27, 1988

Town of Proctor
Proctor, Vermont 05765

WARNING

The legal voters of the Town of Proctor, Vermont are hereby warned to meet at the High School in the Town of Proctor on Monday, February 29, 1988 at 7:00 p.m. to vote on the following matters to wit:

1. To hear and act on the reports of the Town Officers.
2. Shall the Town authorize the Selectmen to borrow money to pay current expenses in anticipation of taxes.
3. Shall the Town empower and authorize the Town Treasurer to collect its taxes pursuant to Article II, Subchapter 133 of Title 32, V.S.A.?
4. Shall the Town collect its taxes on real and personal property in three installments on September 10, January 10 and May 10 for the period of July 1, 1988 to June 30, 1989 and shall each delinquent installment bear interest at the maximum rate as provided for in 32 V.S.A., 4873, per month from the due date thereof?
5. Shall the Town instruct (advise) our legislators to vote to amend the Vermont Constitution by adding a municipal "home rule" amendment worded as follows:
To reaffirm the customary and traditional liberties of the people with respect to the conduct of their local government and to grant and confirm to the people the right of self-government in local matters, the voters of any organized city, town or village shall have the power to adopt, alter and amend a charter on all matters, not specifically prohibited by the Constitution or general law, which are local and municipal in character. If a charter adoption, alteration or amendment is approved by a majority of the voters voting thereon, it shall become effective on the first day of the next succeeding municipal fiscal year unless otherwise specified in the charter. This power shall be in addition to powers specifically granted cities, towns and villages through legislation. This section shall be liberally construed in favor of municipalities.
6. To Transact any other business that may legally come before the meeting.

At the close of business, the meeting shall be recessed by the Moderator until Tuesday the 1st day of March 1988 at 10:00 A.M. at the High School in the Town of Proctor, to vote on the following matters, to wit:

1. To elect a Moderator for the ensuing year.
2. To elect other Town Officers as required by law.

Polls will be open at the recessed meeting from 10:00 A.M. to 7:00 P.M.

Raymond Moran
Raymond Moran

Albert Curtis
Albert Curtis

Charles Nichols Jr.
Charles Nichols, Jr.

Selectmen, Town of Proctor January 25, 1988

WATER SERVICE RATES
Effective July 1, 1988-June 30, 1989

Basic Water Rate \$72.50
Includes-Bath Tub, Two Toilets, Two Lavatories,
One Sink

Additional Facilities or Equipment

Each-

Toilet, lavatory or sink \$6.00 per year
Bath tub or shower stall 6.00 per year
Garbage Disposal 7.00 per year
Set tub 6.00 per year
Portable Washer 6.00 per year
Set tub & Portable washer 7.00 per year
Automatic clothes washer 7.00 per year
Automatic dish washer 7.00 per year

Swimming Pool Initial Filling \$100.00
Tapping new connection \$100.00

**Rutland Central Supervisory Union Notice
Handicapped Children
Ages 0-21 Years**

The Rutland Central Supervisory Union, Proctor, Rutland Town and West Rutland, in meeting the requirements of its Local Education Agency Plan, is attempting to identify any and all area resident children between the ages of 0-21 years who may be considered handicapped. These children are entitled to receive an education, regardless of handicap, at public expense. It is possible that the Rutland Central Supervisory Union may not be aware of the residence of all handicapped children. If you know of a child who might be eligible for educational services and is not in school, please notify the Coordinator of Special Education in the Rutland County Supervisory Union, P.O. Box 440, 22 Evelyn Street, Rutland, VT 05701, or phone (802) 775-7319.

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RESIDENT

PROCTOR, VERMONT 05765